

TOWN OF RIVERHEAD  
COMMUNITY DEVELOPMENT AGENCY  
RESOLUTION NO. 10  
**DESIGNATES 9 ACRE FUTURE EXPANSION AREA FOR EAST END  
AIRCRAFT MUSEUM**

**ADOPTED: 04/06/99**

**MEMBER CARDINALE** offered the following resolution, which was seconded by **MEMBER KENT**.

**WHEREAS**, the Grumman Corporation has played an integral role in the history of Long Island and particularly the Town of Riverhead.

**WHEREAS**, the East End Aircraft Corporation, a Local not-for-profit-organization, has succeeded in arranging the loan of a Grumman built F-14 tomcat from the U.S. Navy to the Town of Riverhead, to be erected at the former Naval Weapons Industrial Reserve Plant; and

**WHEREAS**, East End Aircraft has applied for and been approved as an eligible Naval Museum Organization and has plans to obtain additional Grumman aircraft; and

**WHEREAS**, East End Aircraft is fully funded for construction of the one acre monument site; and

**WHEREAS**, the Town of Riverhead has by CDA Resolution 18, July 7, 1998, designated a one acre site, expandable to 10 acres, for the expressed intent of establishing the F-14 monument and the future East End Aircraft Museum; and

**WHEREAS**, the Town of Riverhead has by CDA resolution 4, February 2, 1999 designated the initial one acre site for the undertaking of the design and engineering of the F-14 monument; and

**WHEREAS**, the CDA board desires to proceed to identify the future 9 acre expansion site directly abutting and adjoining the initial 1 acre designation in order for East End Aircraft Corporation to properly engineer and design the one acre monument site as it would relate to the future 9 acre expansion area subject to the future decisions of the Town Board regarding zoning of the site and;

**WHEREAS**, Land surveyor John Ehlers has prepared a map designating the 9 acre expansion site to the already designated 1 acre site for the establishment of the East End Aircraft Museum, specifically the F-14 monument by East End Aircraft Corporation; and

**THEREFORE, BE IT RESOLVED**, that the CDA hereby designates a nine acre expansion site abutting and adjoining the initial 1 acre site designation for the expressed intent of future expansion pursuant to the map prepared by John Ehlers attached.'

N.Y.S. RT. 25

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From State k

ST. 115

ST. 115

Adopted

April 06, 1999

Town of Riverhead

RESOLUTION # 302

**AUTHORIZES TOWN CLERK TO PUBLISH AND POST PUBLIC HEARING NOTICE TO CONSIDER THE DEMOLITION OF BUILDING(S) OWNED BY ELLEN M. GOLDBERG, THOMAS C. LUPIA & MICHAEL T. MARRA PURSUANT TO CHAPTER 54 OF THE CODE OF THE TOWN OF RIVERHEAD ENTITLED, "UNSAFE BUILDINGS AND COLLAPSED STRUCTURES".**

**COUNCILMAN CARDINALE**

offered the following resolution, was seconded by

**COUNCILMAN KENT.**

**RESOLVED**, that the Town Clerk be and is hereby authorized to publish and post the attached public notice to consider the demolition of certain building(s) purportedly owned by Ellen M. Goldberg, Thomas C. Lupia & Michael T. Marra, located at 417-425 West Main Street, Riverhead, New York 11901, known as designed as Suffolk County Tax #0600-128.00-02-008.00; and be it further

**RESOLVED**, that the Town Clerk be and is hereby directed to forward a certified copy of this resolution to Ellen M. Goldberg, Thomas C. Lupia & Michael T. Marra, 192 Avondale Avenue, Centereach, New York, 11720, The Fire Marshal, The Assessor's Office, Town Engineer's Office; Town Attorney's Office and the Town Building Department.

**THE VOTE**

Cardinale ☒ Yes ☐ No Kent ☒ Yes ☐ No

Kwasna ☒ Yes ☐ No Lull ☒ Yes ☐ No

Villella ☒ Yes ☐ No

THE RESOLUTION WAS ☒ WAS NOT ☐

THEREUPON DULY DECLARED ADOPTED

**TOWN OF RIVERHEAD****PUBLIC NOTICE**

**PLEASE TAKE NOTICE**, that a public hearing will be held on the 29<sup>th</sup> day of April 1999 at 1:00 PM at Town Hall, 200 Howell Avenue, Riverhead, New York, to hear all interested persons, to consider whether the owner of real property purportedly owned by **Ellen M. Goldberg, Thomas C. Lupia & Michael T. Marra**, located at **417-425 West Main Street, Riverhead, New York 11901**, known and designated as Suffolk County Tax Map **#0600-128.00-02-008.00**, should secure the buildings(s) situated on said property so that the health, safety and welfare of the residents of the Town of Riverhead shall not be endangered or, if the building(s) are found to be in an unsafe condition as described pursuant to Chapter 54 of the Code of the Town of Riverhead entitled, "Unsafe Buildings and Collapsed Structures" to be repaired and secured or demolished and removed.

Dated: Riverhead, New York  
April 6, 1999

BY ORDER OF THE TOWN BOARD  
OF THE TOWN OF RIVERHEAD

BARBARA GRATTAN

4/6/99

## TOWN OF RIVERHEAD

**Adopted**

RESOLUTION @ 303.

REJECTS BIDS  
REHABILITATION OF RIVERHEAD SEWER DISTRICT  
GENERAL CONSTRUCTION CONTRACT

Adopted \_\_\_\_\_

## COUNCILMAN KENT

\_\_\_\_\_ offered the following resolution  
which was seconded by COUNCILMAN KWASNA,

WHEREAS, this Town Board did authorize the advertisement for bids for the rehabilitation of the Riverhead Sewer District, general construction, and

WHEREAS, the Town Clerk was authorized to advertise for such bids, and

WHEREAS, all bids received were opened and read aloud on, the date and time advertised in the notice, and

WHEREAS, it has been recommended by H2M, consulting engineers to the Riverhead Sewer District, that all bids received for the general construction contract be rejected as they are in excess of the amount approved by this Town Board after public hearing,

NOW, THEREFORE, BE IT

RESOLVED, that all bids for the general construction contract for the rehabilitation of the Riverhead Sewer District be and are hereby rejected, and be it further

RESOLVED, that the Town Clerk forwarded certified copies of this resolution to Frank Russo at H2M, Michael Reichel, Frank Isler, Esq., Town Engineer, and all bidders, be it further

RESOLVED, that the Town Clerk is hereby authorized to return to all bidders their respective bid security.

**THE VOTE**

Cardinale ☒ Yes \_\_\_ No \_\_\_ Kent ☒ Yes \_\_\_ No \_\_\_  
Kwasna ☒ Yes \_\_\_ No \_\_\_ Lull ☒ Yes \_\_\_ No \_\_\_  
Vilella ☒ Yes \_\_\_ No \_\_\_

THE RESOLUTION WAS ☒ WAS NOT \_\_\_

THEREUPON DULY DECLARED ADOPTED

**H2M GROUP**  
**NOTICE TO BIDDERS**

The Town Board of Riverhead will receive bids for the Plant No. 11 - Contract No. 1 - Well Work for the Riverhead Water District at the Town Clerk's office, Town Hall, 200 Howell Avenue, Riverhead, New York 11901, at *10:15 a.m.* prevailing time, on *Thursday, April 22, 1999*, at which time and place all bids will be publicly opened and read for **PROJECT NO.: RDWD 98-05, Plant No. 11 - Contract No. 1 - Well Work.**

Contract documents, including drawings and technical specifications, are on file at the following offices:

Town Clerk, Town of Riverhead  
Town Hall, 200 Howell Avenue  
Riverhead, New York 11901

Holzmacher, McLendon & Murrell, P.C.  
575 Broad Hollow Road  
Melville, New York 11747

Copies of the contract documents may be obtained at the above locations on or after *April 8<sup>th</sup>, 1999*, upon deposit of Fifty Dollars (\$50.00) in cash, certified check, bank money order or postal money order, made payable to the TOWN OF RIVERHEAD for each set furnished.

Deposits for Plans and Specifications will be refunded to Bidders who return same in good condition within ten (10) days. Other deposits will either be partially or not refunded if the Plans and Specifications have not been returned in good condition within thirty (30) days after bids have been opened.

Each proposal must be accompanied by a bid bond in the amount of five percent (5%) of the total bid, or a certified check made payable to the TOWN OF RIVERHEAD as assurance that the bid is made in good faith.

The right is reserved to reject any or all bids, to waive any informalities, and to accept the lowest responsible bid.

BY ORDER OF THE TOWN BOARD  
TOWN OF RIVERHEAD  
SUFFOLK COUNTY, NEW YORK

ACTING AS THE GOVERNING BODY  
OF THE RIVERHEAD WATER DISTRICT

BARBARA GRATTAN, TOWN CLERK

4/6/99

Adopted

RESOLUTION # 304

AUTHORIZES TOWN CLERK TO ADVERTISE FOR BIDS  
 RIVERHEAD WATER DISTRICT  
 Plant No. 11, Contract No. 1, Well Work

Adopted \_\_\_\_\_

COUNCILMAN KWASNA

\_\_\_\_\_ offered the following  
 resolution which was seconded by COUNCILMAN LULL,

RESOLVED, that the Town Clerk be and is authorized to publish in the April 8, 1999, edition of The News Review and post the attached Notice to Bidders with regard to receiving bids for Plant No. 11, Contrat No. 1, Well Work for the Riverhead Water District, and be it further

RESOLVED, that the Town Clerk shall forward a certified copy of this resolution to H2M, Frank Isler, Esq. and Gary Pendzick.

## THE VOTE

Cardinale ☒ Yes \_\_\_ No \_\_\_ Kent ☒ Yes \_\_\_ No \_\_\_Kwasna ☒ Yes \_\_\_ No \_\_\_ Lull ☒ Yes \_\_\_ No \_\_\_Villella ☒ Yes \_\_\_ No \_\_\_THE RESOLUTION WAS ☒ WAS NOT \_\_\_

THEREUPON DULY DECLARED ADOPTED

**H2M GROUP**  
**NOTICE TO BIDDERS**

The Town Board of Riverhead will receive bids for the Plant No. 11 - Contract No. 1 - Well Work for the Riverhead Water District at the Town Clerk's office, Town Hall, 200 Howell Avenue, Riverhead, New York 11901, at *10:15 a.m.* prevailing time, on *Thursday, April 22, 1999*, at which time and place all bids will be publicly opened and read for **PROJECT NO.: RDWD 98-05, Plant No. 11 - Contract No. 1 - Well Work.**

Contract documents, including drawings and technical specifications, are on file at the following offices:

Town Clerk, Town of Riverhead  
 Town Hall, 200 Howell Avenue  
 Riverhead, New York 11901

Holzmacher, McLendon & Murrell, P.C.  
 575 Broad Hollow Road  
 Melville, New York 11747

Copies of the contract documents may be obtained at the above locations on or after *April 8<sup>th</sup>, 1999*, upon deposit of Fifty Dollars (\$50.00) in cash, certified check, bank money order or postal money order, made payable to the TOWN OF RIVERHEAD for each set furnished.

Deposits for Plans and Specifications will be refunded to Bidders who return same in good condition within ten (10) days. Other deposits will either be partially or not refunded if the Plans and Specifications have not been returned in good condition within thirty (30) days after bids have been opened.

Each proposal must be accompanied by a bid bond in the amount of five percent (5%) of the total bid, or a certified check made payable to the TOWN OF RIVERHEAD as assurance that the bid is made in good faith.

The right is reserved to reject any or all bids, to waive any informalities, and to accept the lowest responsible bid.

BY ORDER OF THE TOWN BOARD  
 TOWN OF RIVERHEAD  
 SUFFOLK COUNTY, NEW YORK

ACTING AS THE GOVERNING BODY  
 OF THE RIVERHEAD WATER DISTRICT

BARBARA GRATTAN, TOWN CLERK



RESOLUTION AUTHORIZING PARTICIPATION IN THE FINANCIAL  
ASSISTANCE TO BUSINESS PROGRAM AND THE FILING OF AN APPLICATION  
WITH THE NEW YORK STATE ENVIRONMENTAL FACILITIES CORPORATION

Councilman COUNCILMAN LULL offered the following resolution, which was  
seconded by Councilman COUNCILMAN CARDINALE.

WHEREAS, pursuant to the Clean Water/Clean Air Bond Act of 1996, being Chapter 413 of the Laws of New York of 1996, the New York State Environmental Facilities Corporation (the "Corporation") through the Financial Assistance to Business Program (the "FAB Program") is authorized to provide state assistance to villages, towns, and cities with a population of less than one million, for small business environmental compliance assistance projects which enhance the quality of the air or waters of the State through compliance with environmental laws and regulations, or to remedy or prevent environmental deficiencies; and

WHEREAS, the governing body of the Town of Riverhead (hereinafter, the "Municipality"), after due consideration, has determined that participation in the FAB Program is desirable and in the public interest;

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE MUNICIPALITY AS FOLLOWS:

1. The filing of an application, or applications, with the Corporation for financial assistance under the FAB Program in the form required by the Corporation is hereby authorized, including all understandings and assurances contained in said application.
2. The individual holding the following office is directed and authorized as the official representative of the Municipality to identify entities that will participate in the FAB Program, to execute and deliver said application(s), to execute and deliver any other documents necessary for participation in the FAB Program, to provide such additional information as may be required, and to take all actions on behalf of the Municipality as may be required in order to effectuate the intent and purpose of this resolution: Monique Gablenz, Executive Director, Riverhead Industrial Development Agency.
3. The Corporation is hereby authorized, on behalf of the Municipality to deliver payments made pursuant to the FAB Program directly to the entities identified above, or such further entities as may from time to time be named by the individual identified in paragraph 2 above.
4. A certified copy of this resolution shall be prepared and delivered to the Corporation as part of said application and a certified copy will be provided to Monique Gablenz.
5. This resolution shall take effect immediately.

4/6/99

Adopted

Town of Riverhead

Resolution # 306

Authorizes Attendance at Conference

**COUNCILMAN CARDINALE**

offered the following resolution,

**COUNCILMAN KENT**

which was seconded by \_\_\_\_\_:

**WHEREAS**, on June 3, 1998 Governor Pataki did announce the designation of new zones to include the Calverton Enterprise Park, Town of Riverhead, Suffolk County; and

**WHEREAS**, as applicant for the zone, the Town of Riverhead was required to hire a zone coordinator for implementation of the zone; and

**WHEREAS**, the Town Board by Resolution #943 did hire a zone coordinator; and ,

**WHEREAS**, New York State requires attendance at periodic conferences by zone coordinators.

**THEREFORE, BE IT FURTHER RESOLVED**, that the Riverhead Town Board hereby authorizes Gloria Ingegno to attend the Empire State Development Corporation EDZ conference in Geneva on April 29 and 30, including reimbursement of reasonable expenses.

**THEREFORE, BE IT FURTHER RESOLVED**, that the Town Clerk shall provide a certified copy of this resolution to the accounting department, Gloria Ingegno and Community Development Director Andrea Lohneiss.

**THE VOTE**Cardinale ☒ Yes ☐ No Kent ☒ Yes ☐ NoKwasna ☒ Yes ☐ No Lull ☒ Yes ☐ NoVillella ☒ Yes ☐ NoTHE RESOLUTION WAS ☒ WAS NOT ☐

THEREUPON DULY DECLARED ADOPTED

04/06/99

Adopted

## TOWN OF RIVERHEAD

Resolution # 307TERMINATES EMPLOYMENT OF  
PART TIME POLICE OFFICER

COUNCILMAN KENT

\_\_\_\_\_ offered the following

resolution, which was seconded by COUNCILMAN KWASNA

**WHEREAS**, Daniel Compitiello is employed as a Part Time Police Officer in the Town of Riverhead, and

**WHEREAS**, he has not worked any hours for an extended period of time and has not responded to any correspondence sent to him by the Police Department regarding his interest in continuing employment with us, and

**WHEREAS**, the Police Department has a need for Part Time Police Officers who are willing to accept scheduled hours.

**NOW, THEREFORE, BE IT RESOLVED**, effective April 6, 1999, the Town Board hereby accepts the termination of Daniel Compitiello, and

**BE IT FURTHER, RESOLVED**, that the Town Clerk be and is hereby directed to forward a certified copy of this resolution to Daniel Compitiello, the Police Department and the Office of Accounting.

## THE VOTE

Cardinale ☒ Yes ☐ No    Kent ☒ Yes ☐ No  
 Kwasna ☒ Yes ☐ No    Lull ☒ Yes ☐ No  
 Villella ☒ Yes ☐ No

THE RESOLUTION WAS ☒ WAS NOT ☐

THEREUPON DULY DECLARED ADOPTED

04/06/99

Adopted

## TOWN OF RIVERHEAD

Resolution # 308AMENDS RESOLUTION # 291

COUNCILMAN KWASNA offered the following  
 resolution, which was seconded by COUNCILMAN LULL

**WHEREAS**, Police Officer Mark F. Roberts was granted a leave of absence with resolution #1145 of 1998, and

**WHEREAS**, Police Officer Roberts had been authorized with resolution #291 of 1999 to return to work between March 17, 1999 and April 28, 1999 and then continue his military leave of absence, and

**WHEREAS**, Police Officer Roberts was not on a military leave but on a leave of absence for military purposes and therefore we are amending the wording of resolution #291.

**NOW, THEREFORE, BE IT RESOLVED**, that resolution #291 from March 16, 1999 be revised to read that Police Officer Mark Roberts be allowed to return to work March 17, 1999 through April 28, 1999 and resume his leave of absence from April 29, 1999 through June 30, 1999.

**BE IT FURTHER, RESOLVED**, that the Town Clerk be and is hereby directed to forward a certified copy of this resolution to Mark Roberts, the Police Department and the Accounting Department.

## THE VOTE

Cardinale	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	Kent	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Kwasna	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	Lull	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Villella	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No			

THE RESOLUTION WAS ☒ WAS NOT ☐

THEREUPON DULY DECLARED ADOPTED

04/06/99

Adopted

## TOWN OF RIVERHEAD

Resolution # 309TERMINATES EMPLOYMENT OF  
DETENTION ATTENDANT

COUNCILMAN LULL

\_\_\_\_\_ offered the following  
 resolution, which was seconded by COUNCILMAN CARDINALE

**WHEREAS**, Kelly-Ann D'Amalio is employed as a Detention Attendant by the Town of Riverhead, and

**WHEREAS**, she has declined all hours offered to her since June of 1994 and has not responded to any correspondence sent to her by the Police Department regarding her interest in continuing employment with us, and

**WHEREAS**, the Police Department has a need for Detention Attendants who are willing to accept assignments when needed.

**NOW, THEREFORE, BE IT RESOLVED**, effective April 6, 1999, the Town Board hereby accepts the termination of Kelly-Ann D'Amalio, and

**BE IT FURTHER, RESOLVED**, that the Town Clerk be and is hereby directed to forward a certified copy of this resolution to Kelly-Ann D'Amalio, the Police Department and the Office of Accounting.

## THE VOTE

Cardinale ☒ Yes ☐ No Kent ☒ Yes ☐ NoKwasna ☒ Yes ☐ No Lull ☒ Yes ☐ NoVillella ☒ Yes ☐ NoTHE RESOLUTION WAS ☒ WAS NOT ☐

THEREUPON DULY DECLARED ADOPTED

04/06/99

Adopted

TOWN OF RIVERHEAD

Resolution # 310

ACCEPTS LETTER OF RESIGNATION OF  
DETENTION ATTENDANT

COUNCILMAN CARDINALE

\_\_\_\_\_ offered the following  
resolution, which was seconded by COUNCILMAN KENT

**WHEREAS**, Arthur Reichel has submitted a letter to the Town Board to notify them of his resignation.

**NOW, THEREFORE, BE IT RESOLVED**, effective March 19, 1999, the Town Board hereby accepts the resignation letter of Arthur Reichel, and

**BE IT FURTHER, RESOLVED**, that the Town Clerk be and is hereby directed to forward a certified copy of this resolution to Arthur Reichel, the Police Department and the Office of Accounting.

**THE VOTE**

Cardinale	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	Kent	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Kwasna	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	Lull	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Villella	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No			

THE RESOLUTION WAS ☒ WAS NOT ☐

THEREUPON DULY DECLARED ADOPTED

4/06/99

Adopted

**TOWN OF RIVERHEAD**  
**RECREATION PROGRAM FUND**  
**BUDGET ADJUSTMENT**

**RESOLUTION # 311**

COUNCILMAN KENT \_\_\_\_\_ offered the following resolution,  
which was seconded by COUNCILMAN KWASNA \_\_\_\_\_

**BE IT RESOLVED**, that the Supervisor be and is hereby authorized to establish the following budget adjustment:

		FROM:
006.072089.421047	CRAFT PROGRAM FEES	\$500.
006.072089.421046	DANCE PROGRAM REGISTRATION	200.
006.072089.421048	PHYSICAL FITNESS PROGRAM FEES	500.
006.072089.421042	INSTRUCTIONAL PROGRAM FEES	200.
006.072089.421041	NON-LEAGUE SPORTS FEES	500.
006.072089.390599	APPROPRIATION FUND BALANCE	1,200.
		TO:
006.073100.524100	MOTOR VEHICLE	\$1,200.
006.076203.549001	ADMINISTRATION EXPENSE OF GENERAL FUND	500.
006.076201.549001	ADMINISTRATION EXPENSE OF GENERAL FUND	200.
006.076202.549001	ADMINISTRATION EXPENSE OF GENERAL FUND	500.
006.076204.549001	ADMINISTRATION EXPENSE OF GENERAL FUND	200.
006.076260.549001	ADMINISTRATION EXPENSE OF GENERAL FUND	500.

**THE VOTE**

Cardinale ☒ Yes ☐ No      Kent ☒ Yes ☐ No  
 Kwasna ☒ Yes ☐ No      Lull ☒ Yes ☐ No  
 Villella ☒ Yes ☐ No

THE RESOLUTION WAS ☒ WAS NOT ☐

THEREUPON DULY DECLARED ADOPTED

Adopted

4/06/99

TOWN OF RIVERHEAD

Resolution # 312

IRON PIER BEACH RENOVATIONS

CAPITAL PROJECT

BUDGET ADJUSTMENT

COUNCILMAN KWASNA offered the following resolution,  
which was seconded by COUNCILMAN LULL

**BE IT RESOLVED**, that the Supervisor be and is hereby authorized  
to establish the following budget adjustment:

408.095031.481900.70027    **FROM:**    PARK AND RECREATION TRANSFER    \$40,000.

408.071800.543505.70027    **TO:**    ENGINEERING EXPENSE    \$40,000.

**THE VOTE**  
Cardinale ☒ Yes ☐ No    Kent ☒ Yes ☐ No  
Kwasna ☒ Yes ☐ No    Lull ☒ Yes ☐ No  
Villella ☒ Yes ☐ No  
THE RESOLUTION WAS ☒ WAS NOT ☐  
THEREUPON DULY DECLARED ADOPTED



Adopted

TOWN OF RIVERHEAD

RESOLUTION # 313

**AUTHORIZES TOWN CLERK TO PUBLISH AND POST NOTICE TO  
BIDDERS FOR ADVANCED WASTEWATER TREATMENT FACILITY  
GENERAL & MECHANICAL**

Adopted: April 6, 1999

COUNCILMAN LULL offered the following resolution which

was seconded by COUNCILMAN CARDINALE.

**RESOLVED**, that the Town Clerk be and is hereby authorized to publish and post the attached Notice to Bidders for the Advanced Wastewater Treatment Facility, General & Mechanical in the April 15, 1999 issue of the official Town newspaper; and

**BE IT FURTHER RESOLVED**, that the Town Clerk be and is hereby authorized to forward a certified copy of this resolution to Ken Testa, Frank Russo, P.E., H2M Group, Mike Reichel, Pierre Lundberg and the Office of Accounting.

**THE VOTE**

Cardinale	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	Kent	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Kwasna	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	Lull	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Villella	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No			

THE RESOLUTION WAS ☒ WAS NOT ☐

THEREUPON DULY DECLARED ADOPTED

**H2M GROUP**  
**NOTICE TO BIDDERS**

The Town Board of Riverhead will receive bids for the following contract:

General & Mechanical Construction – Contract No. SRF 5123-02-G (REBID)

for the Advanced Wastewater Treatment Facility for the Riverhead Sewer District at the Town Clerk's office, Town Hall, 200 Howell Avenue, Riverhead, New York 11901, at 10:00 AM prevailing time, on Thursday, April 29, 1999, at which time and place the bids will be publicly opened and read.

Contract documents, including drawings and technical specifications, are on file at the following offices:

Town Clerk, Town of Riverhead  
Town Hall, 200 Howell Avenue  
Riverhead, New York 11901  
(516) 727-3200

Holzmacher, McLendon & Murrell, P.C.  
575 Broad Hollow Road  
Melville, New York 11747  
(516) 756-8000 (Ext. 1433)

Copies of the contract documents may be obtained at the Riverhead Town Hall (Town Clerk's Office) on or after April 15, 1999, upon deposit of Two Hundred Fifty Dollars (\$250.00) in cash, certified check, bank money order or postal money order, made payable to the TOWN OF RIVERHEAD for each set furnished. Bidders who submitted bids on March 4, 1999 will not be required to leave a deposit.

Deposits for Plans and Specifications will be refunded to Bidders as described in the Information To Bidders section of the Specifications.

Each proposal must be accompanied by a bid bond in the amount of five percent (5%) of the total bid, or a certified check made payable to the TOWN OF RIVERHEAD as assurance that the bid is made in good faith.

The right is reserved to reject any or all bids, to waive any informalities, and to accept the lowest responsible bid.

BY ORDER OF THE TOWN BOARD  
TOWN OF RIVERHEAD  
SUFFOLK COUNTY, NEW YORK

ACTING AS THE GOVERNING BODY  
OF THE RIVERHEAD SEWER DISTRICT

BARBARA GRATTAN, TOWN CLERK

DATED: APRIL 15, 1999

4/6/99

RESOLUTION # 314

Adopted

AWARDS BID FOR EXTENSION NO. 52  
RIVERHEAD WATER DISTRICT

Adopted \_\_\_\_\_

COUNCILMAN CARDINALE

\_\_\_\_\_ offered the following resolution  
which was seconded by COUNCILMAN KENT

WHEREAS, this Town Board did authorize the advertisement for  
bids for Extension No. 52 of the Riverhead Water District, and

WHEREAS, the Town Clerk was authorized to advertise for such  
bids, and

WHEREAS, all bids received were opened and read aloud on the  
date and time advertised in the notice, and

WHEREAS, it has been recommended by H2M, consulting engineers  
to the Riverhead Water District, by letter dated March 31, 1999,  
that the bid be awarded to Elmore Associates, Inc. of Medford, New  
York, in the total bid amount of \$493,717.62,

NOW, THEREFORE, BE IT

RESOLVED, that the bid for Extension No. 52 of the Riverhead  
Water District be and is hereby awarded to Elmore Associates, Inc.  
of Medford, New York, for a total bid of \$493,717.62, and be it  
further

RESOLVED, that the Town Clerk forwarded certified copies of  
this resolution to Elmore Associates, Inc.; Frank Isler, Esq.;  
H2M, and Gary Pendzick, be it further

RESOLVED, that the Town clerk is hereby authorized to return  
to all the unsuccessful original bidders their respective bid  
security and it is further

RESOLVED, that upon completion of fully executed contracts and  
the filing of said contract with the Town Clerk, the Town Clerk is  
hereby authorized to release to the successful bidder the bidder's  
bid security.

THE VOTE

Cardinale ☒ Yes ☐ No Kent ☒ Yes ☐ No

Kwasna ☒ Yes ☐ No Lull ☒ Yes ☐ No

Villella ☒ Yes ☐ No

THE RESOLUTION WAS ☒ WAS NOT ☐

THEREUPON DULY DECLARED ADOPTED

4/6/99

Adopted

RESOLUTION @ 315

REJECTS BIDS  
EXTENSION NO. 55  
RIVERHEAD WATER DISTRICT  
and  
ADVERTISES FOR NEW BIDS, EXTENSION NO. 55

Adopted \_\_\_\_\_

COUNCILMAN KENT offered the following resolution  
which was seconded by COUNCILMAN KWASNA,

WHEREAS, this Town Board did authorize the advertisement for bids for construction of Extension No. 55 of the Riverhead Water District, and

WHEREAS, the Town Clerk was authorized to advertise for such bids, and

WHEREAS, all bids received were opened and read aloud on the date and time advertised in the notice, and

WHEREAS, it has been recommended by H2M, consulting engineers to the Riverhead Sewer District, that all bids received for Extension No. 55 be rejected as they are in excess of the amount approved by this Town Board after public hearing,

NOW, THEREFORE, BE IT

RESOLVED, that all bids for the construction of Extension No. 55 of the Riverhead Water District be and are hereby rejected, and be it further

RESOLVED, that the Town Clerk be and is hereby authorized to publish and post the attached Notice of Bidders with regard to receiving new bids for Extension No. 55 of the Riverhead Water District, and be it further

RESOLVED, that the Town Clerk forwarded certified copies of this resolution to Frank Russo at H2M, Michael Reichel, Frank Isler, Esq., Town Engineer, and all bidders, be it further

RESOLVED, that the Town Clerk is hereby authorized to return to all bidders their respective bid security.

THE VOTE  
Cardinale ☒ Yes ☐ No Kent ☒ Yes ☐ No  
Kwasna ☒ Yes ☐ No Lull ☒ Yes ☐ No  
Vilella ☒ Yes ☐ No  
THE RESOLUTION WAS ☒ WAS NOT ☐  
THEREUPON DULY DECLARED ADOPTED

## NOTICE TO BIDDERS

The Town Board of Riverhead will receive bids for Installation of Water Mains and Appurtenances for the Riverhead Water District at the Town Clerk's office, Town Hall, 200 Howell Avenue, Riverhead, New York 11901, at 10:00 AM, prevailing time, on ~~Thursday~~, ~~April 22,~~ 1999, at which time and place all bids will be publicly opened and read for *Project No. RDWD 98-57, Extension 55 - Maritime Funding Group.*

Contract documents, including drawings and technical specifications, are on file at the following offices:

Town Clerk, Town of Riverhead  
Town Hall, 200 Howell Avenue  
Riverhead, New York 11901

Holzmacher, McLendon & Murrell, P.C.  
575 Broad Hollow Road  
Melville, New York 11747

Copies of the contract documents may be obtained at the above locations *on or after* April 6, 1999, upon deposit of Fifty Dollars (\$50.00) in cash, certified check, bank money order or postal money order, made payable to the TOWN OF RIVERHEAD for each set furnished.

Deposits for Plans and Specifications will be refunded to Bidders who return same in good condition within ten (10) days. Other deposits will either be partially or not refunded if the Plans and Specifications have not been returned in good condition within thirty (30) days after bids have been opened.

Each proposal must be accompanied by a bid bond in the amount of five percent (5%) of the total bid, or a certified check made payable to the TOWN OF RIVERHEAD as assurance that the bid is made in good faith.

The right is reserved to reject any or all bids, to waive any informalities, and to accept the lowest responsible bid.

BY ORDER OF THE TOWN BOARD  
TOWN OF RIVERHEAD  
SUFFOLK COUNTY, NEW YORK

ACTING AS THE GOVERNING BODY  
OF THE RIVERHEAD WATER DISTRICT

BARBARA GRATTAN, TOWN CLERK

DATED: April 6, 1999

TB - 4/6/99

Adopted

TOWN OF RIVERHEAD

RESOLUTION # 316  
ADOPTED APRIL 6, 1999

AUTHORIZES TOWN CLERK TO ADVERTISE FOR BIDS ON  
ONE (1) STAINLESS STEEL MATERIAL SPREADER

COUNCILMAN KWASNA

OFFERED THE FOLLOWING

RESOLUTION WHICH WAS SECONDED BY COUNCILMAN LULL.

RESOLVED, that the Town Clerk of the Town of Riverhead be and is hereby authorized to advertise for sealed bids for the purchase of ONE STAINLESS STEEL MATERIAL SPREADER for the use of the Town of Riverhead Highway Department, AND BE IT,

RESOLVED, that the specifications and forms for bidding be prepared by the Superintendent of Highways, and all bids to be returnable up to 11:00 A.M. on APRIL 27, 1999, AND BE IT FURTHER,

RESOLVED, that the Town Clerk of the Town of Riverhead be and is hereby authorized to open publicly and read aloud on APRIL 27, 1999 at 11:00 A.M. at the Town Clerk's office, Town Hall, 200 Howell Avenue, Riverhead, New York, all sealed bids bearing the designation "BID ON ONE STAINLESS STEEL MATERIAL SPREADER"

THE VOTE

Cardinale	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	Kent	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Kwasna	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	Lull	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Villella	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No			

THE RESOLUTION WAS ☒ WAS NOT ☐

THEREUPON DULY DECLARED ADOPTED

## **NOTICE TO BIDDERS**

**Sealed bids for the purchase of "ONE STAINLESS STEEL MATERIAL SPREADER" for the use of the Riverhead Highway Department will be received by the Town Clerk of the Town of Riverhead at the Town Hall, 200 Howell Avenue, Riverhead, New York 11901 until 11:00 A.M. on April 27, 1999.**

**Instructions for bidders, specifications and forms may be obtained at the office of the Town Clerk at the Town Hall Monday through Friday between the hours of 8:30 A.M. and 4:30 P.M..**

**All bids will be submitted on the bid form provided. Any and all exceptions to the specifications will be listed on a separate sheet of paper bearing the designation "Exceptions to the Specifications", and attached to the bid form.**

**The Town Board reserves the right and responsibility to reject any or all bids or waive any formalities if it believes such action to be in the best interest of the town.**

**All bids will be submitted in a sealed envelope bearing the designation "BID on ONE STAINLESS STEEL MATERIAL SPREADER".**

**BY ORDER OF THE TOWN BOARD  
OF THE TOWN OF RIVERHEAD  
BARBARA GRATTAN, TOWN CLERK**

TB 4/6/99

Adopted

Town of Riverhead  
Resolution # 317

Authorizes Town Clerk to Publish and Post a Help Wanted Ad for  
Automotive Equipment Operator in the Highway Department

\_\_\_\_\_ COUNCILMAN LULL offered the following resolution which was  
seconded by \_\_\_\_\_ COUNCILMAN CARDINALE

**BE IT RESOLVED**, that the Town Clerk be and hereby directed to publish the following help wanted ad in the April 15, 1999 issue of The News Review:

**HELP WANTED**

*Please take notice that the Town of Riverhead is seeking a qualified individual to serve in the position of Automotive Equipment Operator in the Highway Department. Applicants must be at least 18 years of age and possess a clean, current CDL. Applications are to be submitted to the Accounting Department, 200 Howell Avenue, Riverhead, NY between the hours of 8:30 A.M. and 4:30 P.M. Monday through Friday. No applications will be accepted after 4:00 P.M. on April 28, 1999. The Town of Riverhead does not discriminate on the basis of age, race, color, national origin, sex or handicapped status in the employment or provision of services.*

**BY ORDER OF:  
THE RIVERHEAD TOWN BOARD  
BARBARA GRATTAN, TOWN CLERK**

**THE VOTE**

Cardinale	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	Kent	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Kwasna	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	Lull	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Villella	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No			

THE RESOLUTION WAS ☒ WAS NOT ☐  
THEREUPON DULY DECLARED ADOPTED



4/6/9

**Adopted**

TOWN OF RIVERHEAD

Resolution # 318

**AUTHORIZES TOWN CLERK TO PUBLISH AND POST PUBLIC NOTICE TO  
CHANGE THE LOCATION OF A TOWN BOARD MEETING**

COUNCILMAN CARDINALE offered the following resolution, was seconded by  
COUNCILMAN KENT.

**RESOLVED**, the Town Clerk be and is hereby authorized to publish the attached public notice to change the location of a Town Board meeting once in the April 15, 1999 issue of the **Times Review**, the newspaper hereby designated as the official newspaper for this purpose, and also to cause a copy of the proposed amendment to be posted on the sign board of the Town; and be it further

**RESOLVED**, that the Town Clerk be and is hereby directed to forward a copy of this resolution to the Assessor's Office and the Office of the Supervisor.

**THE VOTE**

Cardinale	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	Kent	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Kwasha	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	Lull	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Vitella	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No			

THE RESOLUTION WAS ☒ WAS NOT ☐

THEREUPON DULY DECLARED ADOPTED

**TOWN OF RIVERHEAD  
PUBLIC NOTICE**

**PLEASE TAKE NOTICE** that the Town Board meeting scheduled for Tuesday, May 18, 1999, will be held at the George Young Community Center, South Jamesport Avenue, Jamesport, New York at 7:00 p.m.

Dated: Riverhead, New York  
April 6, 1999

BY ORDER OF THE TOWN BOARD  
OF THE TOWN OF RIVERHEAD

BARBARA GRATTAN, Town Clerk

Adopted

April 7, 1999

## TOWN OF RIVERHEAD

Resolution # 319

### ACCEPTS CERTIFICATE OF DEPOSIT FROM KROEMER AVENUE ASSOCIATES FOR 5% SURETY BOND.

COUNCILMAN KENT offered the following resolution, which was  
seconded by COUNCILMAN KWASNA.

**WHEREAS**, Kroemer Avenue Associates has submitted to the Town of Riverhead a North Fork Bank Certificate of Deposit under Account Number 1630039814 in the amount of \$21,630.00 as a 5% Surety Bond for a proposed addition to an existing building; and

**WHEREAS**, said Certificate of Deposit is found to be acceptable by Adam Grossman, Town Attorney.

**NOW, THEREFORE, BE IT RESOLEVED**, that the Town Board of the Town of Riverhead be and hereby accepts North Fork Bank Certificate of Deposit issued to the Town of Riverhead under Account Number 1630039814 in the amount of \$21,630.00; and be it further

**RESOLVED**, that the Town Clerk be and is hereby authorized for forward a copy of this resolution to Leroy Barnes, Building Department Administrator; Kroemer Avenue Associates, 46 Kroemer Avenue, Riverhead, New York 11901

### THE VOTE

Cardinale ☒ Yes ☐ No    Kent ☒ Yes ☐ No  
Kwasna ☒ Yes ☐ No    Lull ☒ Yes ☐ No  
Villella ☒ Yes ☐ No

THE RESOLUTION WAS ☒ WAS NOT ☐  
THEREUPON DULY DECLARED ADOPTED

# NORTH FORK BANK

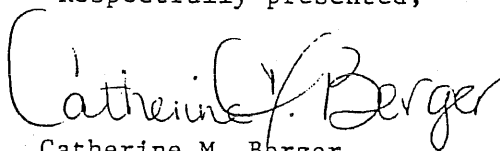
Town of Riverhead  
Building Department  
200 Howell Avenue  
Riverhead, NY 11901

March 22, 1999

Kroemer Avenue Assoc.  
RE: Proposed Building Application  
46 Kroemer Avenue, Riverhead NY 11901  
TAX MAP #0600/119.00-01-032.02

Please be advised that Kroemer Avenue Associates has deposited \$21,630.00 in a one year Certificate of Deposit at North Fork Bank, Hampton Bays Office. The C.D. number is 1630039814 and is being held by North Fork Bank as security to a bond and no funds will be released unless authorized by a resolution of the Town Board of the Town of Riverhead. It is understood that a separate assignment of the right to the funds and or a signed withdrawl document exercisable upon default of terms set by the Town of Riverhead has been issued by Kroemer Avenue Associates.

Respectfully presented,



Catherine M. Berger  
Assistant Manager  
North Fork Bank

# Adopted

## TOWN OF RIVERHEAD

Resolution # 320**REDUCES LETTER OF CREDIT OF TANGER PROPERTIES LLC**

COUNCILMAN KWASNA

offered the following resolution, was seconded by

COUNCILMAN LULL

**WHEREAS**, Tanger Properties LLC has posted a Letter of Credit in the amount of \$261,567.00 for site work improvements; and

**WHEREAS**, by memorandum dated March 1, 1999, Sharon Klos, Building Permits Coordinator, has advised that approximately 61% of the site work has been completed and further recommends the Letter of Credit in the amount of \$261,567.00 be reduced to \$102,011.00.

**NOW THEREFORE BE IT RESOLVED**, that the Town Board of the Town of Riverhead be and hereby approves the reduction of the Letter of Credit from \$261,567.00 to \$102,011; and be it further

**RESOLVED**, that **upon receipt** of the reduced Letter of Credit, the Town Clerk is hereby directed to release the Letter of Credit in the amount of \$261,567.00; and be it further

**RESOLVED**, that the Town Clerk be and is hereby authorized to forward a certified copy of this resolution to Peter S. Danowski, Jr., Esq., (as attorney for Tanger Properties LLC), 616 Roanoke Avenue, P.O. Box 779, Riverhead, New York, 11901; the Planning Department; the Building Department and the Town Attorney's Office.

**THE VOTE**

Cardinale	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	Kent	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Kwasna	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	Lull	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Villella	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No			

THE RESOLUTION WAS ☒ WAS NOT ☐

THEREUPON DULY DECLARED ADOPTED

April 6, 1999

TOWN OF RIVERHEAD

Adopted

AWARDS BID FOR WATER METERS

RESOLUTION # 321

COUNCILMAN LULL

offered the following resolution, which was seconded by

~~COUNCILMAN CARDINALE~~

WHEREAS, the Town Clerk was authorized to publish and post a notice to bidders for **WATER METERS**;

WHEREAS, bids were received, opened, and read aloud on the 8th day of March, 1999, at 11:05 a.m. at Town Hall, 200 Howell Avenue Riverhead, New York 11901, the date, time, and place given in the notice to bidders.

NOW, THEREFORE, BE IT

RESOLVED, that the bid for **WATER METERS**, Bid No. 99-19, be and is hereby awarded to Sensus Technologies Inc. and shall stay in effect until March 15, 2000.

RESOLVED, that the Town Clerk be and is hereby authorized to forward a certified copy of this resolution to Sensus Technologies Inc., the Water District and the Purchasing Department.

**THE VOTE**

Cardinale	✓	Yes	___	No	Kent	✓	Yes	___	No
Kwasna	✓	Yes	___	No	Lull	✓	Yes	___	No
Villella	✓	Yes	___	No					

THE RESOLUTION WAS ☒ WAS NOT ☐

THEREUPON DULY DECLARED ADOPTED

Adopted

4/6/99

TOWN OF RIVERHEAD

Resolution # 322

**AUTHORIZES SEWER DISTRICT EMPLOYEES TO ATTEND COURSE**

COUNCILMAN CARDINALE offered the following resolution, was seconded by

COUNCILMAN KENT :

**WHEREAS**, the New York Water Environment Association, Inc. (NYWEA) is sponsoring a NYSDEC Basic Laboratory Course at Cedar Creek Water Pollution Control Plant in Wantagh to commence on April 6, 1999, two days a week for four weeks; and

**WHEREAS**, it is the desire of Michael Reichel, Sewer District Superintendent, that the following Sewer District employees attend such course:

Michael Lech  
Warren Alexander

Bill Nungesser

John Niewadomski

**NOW THEREFORE BE IT HEREBY RESOLVED**, that the Town Board of the Town of Riverhead be and hereby authorizes the aforementioned Sewer District employees to attend the New York Water Environment Association, Inc. (NYWEA) NYSDEC Basic Laboratory Course at Cedar Creek Water Pollution Control Plant in Wantagh; and be it further

**RESOLVED**, that all related expenses incurred by the employees will be fully receipted upon their return and thereafter reimbursed by the Accounting Department; and be it further

**RESOLVED**, that the Town Clerk is hereby directed to forward a certified copy of this resolution to Michael Reichel, Sewer District Superintendent and the Office of Accounting.

**THE VOTE**  
Cardinale ☒ Yes ☐ No    Kent ☒ Yes ☐ No  
Kweana ☒ Yes ☐ No    Lull ☒ Yes ☐ No  
Vitella ☒ Yes ☐ No  
**THE RESOLUTION WAS ☒ WAS NOT ☐**  
**THEREUPON DULY DECLARED ADOPTED**

# Adopted

## TOWN OF RIVERHEAD

Resolution # 323

**REDUCES PERFORMANCE BONDS OF THE SUBDIVISION ENTITLED, "SOUND BREEZE " (SECTION 5 AND SECTION 7)**

COUNCILMAN KENT

offered the following resolution, was seconded by

COUNCILMAN KWASNA

**WHEREAS**, by resolution dated March 5, 1999, the Riverhead Planning Board has recommended a reduction of performance bonds for work completed in Sections 5 and 7 of the subdivision entitled, "Sound Breeze"; and

**WHEREAS**, it is further recommended by John J. Raynor, consulting engineer to the Planning Board, that the performance bond for Section 5 be reduced from \$430,000.00 to \$200,000.00 and the performance bond for Section 7 be reduced from \$300,000.00 to \$150,000.00.

**NOW THEREFORE BE IT RESOLVED**, that the Town Board of the Town of Riverhead be and hereby approves the reduction of the performance bond for Section 5 be reduced from \$430,000.00 to \$200,000.00 and the performance bond for Section 7 be reduced from \$300,000.00 to \$150,000.00; and be it further

**RESOLVED**, that **upon receipt** of the reduced bonds, the Town Clerk is hereby directed to release the performance bonds in the amounts of \$430,000.00 for Section 5 and \$300,000.00 for Section 7 of the "Sound Breeze" subdivision; and be it further

**RESOLVED**, that the Town Clerk be and is hereby authorized to forward a certified copy of this resolution to Peter S. Danowski, Jr., Esq., (as agent for John Watral and Jeffrey Funfgeld), 616 Roanoke Avenue, P.O. Box 779, Riverhead, New York, 11901; the Planning Department; the Building Department and the Town Attorney's Office.

**THE VOTE**

Cardinale	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	Kent	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Kwasna	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	Lull	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Villella	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No			

THE RESOLUTION WAS ☒ WAS NOT ☐

THEREUPON DULY DECLARED ADOPTED



4/6/99

TOWN OF RIVERHEAD

Adopted

RESOLUTION # 324

AUTHORIZES RECEIVER OF TAXES TO ATTEND SEMINAR

COUNCILMAN KWASNA offered the following resolution which  
was seconded by COUNCILMAN LULL.

**WHEREAS**, the New York State Association of Towns is sponsoring a seminar for tax collecting officers in Seneca Falls, New York on June 13-16, 1999; and

**WHEREAS**, it is the desire of Receiver of Taxes Diane M. Stuke to attend said seminar.

**NOW, THEREFORE, BE IT RESOLVED**, that Diane M. Stuke be and is hereby authorized to attend the 1999 Tax Collecting Officers Seminar in Seneca Falls, New York on June 13-16, 1999; and

**BE IT FURTHER RESOLVED**, that all related expenses incurred by Diane M. Stuke will be fully receipted upon her return and thereafter reimbursed by the Accounting Department; and

**BE IT FURTHER RESOLVED**, that the Town Clerk be and is hereby authorized to forward a copy of this resolution to Diane M. Stuke and the Office of Accounting.

**THE VOTE**

Cardinale	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	Kent	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Kwasna	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	Lull	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Villella	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No			

THE RESOLUTION WAS ☒ WAS NOT ☐

THEREUPON DULY DECLARED ADOPTED

4/6/99

Adopted

**TOWN OF RIVERHEAD**Resolution # 325**RATIFIES APPOINTMENT OF A PARK ATTENDANT I  
TO THE RIVERHEAD RECREATION DEPARTMENT**

COUNCILMAN LULL offered the following resolution,  
 which was seconded by COUNCILMAN CARDINALE

**RESOLVED**, that Sean McTavey is hereby appointed to serve as a Park Attendant I effective, March 27, 1999 to and including, October 31, 1999 to be paid at the rate of \$7.00 per hour, and to serve at the pleasure of the Town Board; and

**BE IT FURTHER, RESOLVED**, that this position is subject to the following condition(s):

All applications and appropriate forms are to be completed (in the Office of Accounting) PRIOR to start date; and

**BE IT FURTHER, RESOLVED**, that the Town Board hereby authorizes the Town Clerk to forward this Resolution to the Recreation Department and the Office of Accounting.

**THE VOTE**

Cardinale	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	Kent	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Kwasna	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	Lull	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Villella	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No			

THE RESOLUTION WAS ☒ WAS NOT ☐

THEREUPON DULY DECLARED ADOPTED

4/6/99

Adopted

**TOWN OF RIVERHEAD**Resolution # 326**SETS SALARIES FOR SUMMER PERSONNEL**  
**FOR THE**  
**RECREATION DEPARTMENT**COUNCILMAN CARDINALE offered the following resolution,which was seconded by COUNCILMAN KENT**RESOLVED**, that the Town Board sets salaries for summer personnel in the 1999 calendar year.**BE IT FURTHER, RESOLVED**, that the Town Board hereby authorizes the Town Clerk to forward this Resolution to the Recreation Department and the Office of Accounting.**THE VOTE**

Cardinale	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	Kent	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Kwasna	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	Lull	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Villella	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No			

THE RESOLUTION WAS ☒ WAS NOT ☐

THEREUPON DULY DECLARED ADOPTED

### PROPOSED SUMMER PERSONNEL SALARIES- 1999

	<u>Lifeguard</u>	<u>WSI</u>	<u>Rec Aide</u>	<u>Bch Att.</u>	<u>Park Att. I</u>	<u>Park Att II</u>
Level I.	\$7.00	\$7.50	\$7.00	\$6.50	\$6.50	\$8.60
Level II.	\$7.50	\$8.00	\$7.50	\$7.00	\$7.00	
Level III.	\$8.00	\$8.50	\$8.00	\$7.50	\$7.50	
Level IV.	\$8.50	\$9.00	\$8.50	\$8.00	\$8.00	
Level V.	\$9.00	\$9.50	\$9.00	\$8.50	\$8.50	
Level VI.	\$9.25	\$9.75				
Level VII.	\$9.50	\$10.00				
Level VIII.	\$9.75	\$10.25				

SUMMER REC. PROGRAM LEADER- \$10.00 with .50 increase to max out at \$14.00

WATERFRONT COORDINATOR- \$12.00 with .50 increase to max out at \$14.00

TENNIS SEASONAL INSTRUCTOR- \$15.00 (part-time)

ASST. TENNIS INSTRUCTOR- \$10.00 with \$1.00 increase to max out at \$15.00 (part-time)

**NOTE:** The above salaries are listed on a per hour basis. Experience may influence starting level. Level raises depend upon job performance.

3/29/99

715  
**Tabled**

TOWN OF RIVERHEAD

Resolution # 327

**ADOPTS AN AMENDMENT TO CHAPTER 14 ENTITLED, "COMMUNITY PRESERVATION" OF THE RIVERHEAD TOWN CODE**

COUNCILMAN KENT offered the following resolution, was seconded by

COUNCILMAN KWASNA :

**WHEREAS**, the Town Clerk was authorized to publish and post a public notice to hear all interested persons to consider an amendment to Chapter 14 entitled "Community Preservation" of the Riverhead Town Code; and

**WHEREAS**, a public hearing was held on the 29th day of March, 1999 at 10:05 o'clock a.m. at Riverhead Town Hall, 200 Howell Avenue, Riverhead, New York, the date, time and place specified in said public notice, and all persons wishing to be heard were heard.

**NOW THEREFORE BE IT RESOLVED**, that an amendment to Chapter 14 entitled "Community Preservation" of the Riverhead Town Code be and is hereby adopted as specified in the attached notice of adoption; and be it further

**RESOLVED**, that the Town Clerk be and is hereby authorized to publish the attached notice of adoption once in the **News Review** and to post same on the signboard at Town Hall; and be it further

**RESOLVED**, that the Town Clerk be and is hereby authorized to forward a certified copy of this resolution to the Riverhead Planning Department; the Town Attorney's Office and Jack Hansen, Financial Administrator.

**THE VOTE**

Cardinale ☒ Yes ☐ No    Kent ☒ Yes ☐ No  
Kwasna ☒ Yes ☐ No    Lull ☒ Yes ☐ No  
Vilella ☒ Yes ☐ No

THE RESOLUTION WAS ☒ ~~WAS NOT~~

THEREUPON DULY DECLARED ~~ADOPTED~~

**Tabled**

**TOWN OF RIVERHEAD  
NOTICE OF ADOPTION**

**PLEASE TAKE NOTICE**, that the Town Board of the Town of Riverhead adopted an amendment to Chapter 14, entitled "Community Preservation" of the Riverhead Town Code at its regular meeting held on March 29, 1999.

A copy of the entire text of the amendment may be reviewed at the Office of the Town Clerk, 200 Howell Avenue, Riverhead, New York, between the hours of 8:30 a.m. and 4:30 p.m., Monday through Friday.

Dated: Riverhead, New York  
March 29, 1999

**BY ORDER OF THE TOWN BOARD  
OF THE TOWN OF RIVERHEAD**

**BARBARA GRATTAN, Town Clerk**

PECONIC BAY REGION  
COMMUNITY PRESERVATION FUND

REAL ESTATE TRANSFER TAX

RULES AND REGULATIONS

EFFECTIVE: APRIL 1, 1999  
BY  
THE TOWN BOARD OF THE TOWN OF RIVERHEAD  
PURSUANT TO  
CHAPTER 114 OF THE LAWS OF 1998  
AND  
THE MUNICIPAL HOME RULE LAW

CHAPTER 14  
ARTICLE II  
REAL ESTATE TRANSFER TAX

SECTION	TITLE	PAGE
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SECTION 14-11.1-2	IMPOSITION OF TAX	8
SECTION 14-11.1-3	LIABILITY FOR TAX	8
SECTION 14-11.1-4	GRANDFATHERED CONVEYANCES	8
SECTION 14-11.1-5	CONTROLLING INTERESTS	10
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CHAPTER 14 - REAL ESTATE TRANSFER TAX

SECTION 14-11.1-1 DEFINITIONS

As used in this chapter, unless otherwise expressly stated, the terms set forth in this section are defined as follows:



715

(a) CONSIDERATION - shall mean the price actually paid or required to be paid for the real property or interest therein, including payment for an option or contract to purchase real property, whether or not expressed in the deed and whether paid or required to be paid by money, property, or any other thing of value. It shall include the cancellation or discharge of an indebtedness or obligation. It shall also include the amount of any mortgage, purchase money mortgage, lien or other encumbrance, whether or not the underlying indebtedness is assumed or taken subject to.

(1) In the case of the creation of a leasehold interest or the granting of an option with use and occupancy of real property, consideration shall include, but not be limited to, the value of the rental and other payments attributable to the use and occupancy of the real property or interest therein, the value of any amount paid for an option to purchase or renew, and the value of rental or other payments attributable to the exercise of any option to renew.

(2) In the case of the creation of a subleasehold interest, consideration shall include, but not be limited to, the value of the sublease rental payments attributable to the use and occupancy of the real property, the value of any amount paid for an option to renew, and the value of rental or other payments attributable to the exercise of any option to renew, less the value of the remaining prime lease rental payments required to be made.

(3) In the case of a controlling interest in any entity that owns real property, consideration shall mean the fair market value of the real property or interest therein, apportioned based on the percentage of the ownership interest transferred or acquired in the entity.

Example: An individual purchased fifty percent of the stock of the ABC corporation which owned real property with a fair market value of \$300,000. The transfer tax on this conveyance of an interest in real property would be computed based upon consideration of \$150,000 (\$300,000 x 50 percent).

(4) In the case of an assignment or surrender of a leasehold interest or the assignment or surrender of an option or contract to purchase real property,

consideration shall not include the value of the remaining rental payments required to be made pursuant to the terms of such lease or the amount to be paid for the real property pursuant to the terms of the option or contract being assigned or surrendered.

Example: A leases real property to B for a term of 20 years. The lease does not contain any option to purchase the real property. In year five of the lease, B assigns its leasehold interest to C for \$100,000. C owes transfer tax on the assignment. The tax is computed on consideration of \$100,000.

(5) In the case of (i.) the original conveyance of shares of stock in a cooperative housing corporation in connection with the grant or transfer of a proprietary leasehold by the cooperative corporation or cooperative plan sponsor and (ii.) the subsequent conveyance by the owner thereof of such stock in a cooperative housing corporation in connection with the grant or transfer of a proprietary leasehold for a cooperative unit other than an individual residential unit, consideration shall include a proportionate share of the unpaid principal of any mortgage on the real property of the cooperative housing corporation comprising the cooperative dwelling or dwellings. Such share shall be determined by multiplying the total unpaid principal of the mortgage by a fraction, the numerator of which shall be the number of shares of stock being conveyed in the cooperative housing corporation in connection with the grant or transfer of a proprietary leasehold and the denominator of which shall be the total number of shares of stock in the cooperative housing corporation.

(6) When a grantor agrees to extend the closing date of the contract in return for an additional sum of money, the additional sum of money is included as consideration unless the following criteria are met:

(I.) The agreement between the grantor and grantee must state that the payment is for the time delay.

(ii) The amount of money must be reasonable for the length of delay.

(b) CONTROLLING INTEREST - shall mean (i.) in the case of a corporation, either fifty percent (50%) or more of the

total combined voting power of all classes of stock of such corporation, or fifty percent (50%) or more of the capital, profits, or beneficial interest in such voting stock of such corporation, and (ii.) in the case of a partnership, association, trust, or other entity, fifty percent (50%) or more of the capital, profits, or beneficial interest in such partnership, association, trust or other entity.

- (c) CONVEYANCE - shall mean the transfer or transfers of any interest in real property by any method including but not limited to sale, exchange, assignment, surrender, mortgage foreclosure, transfer in lieu of foreclosure, option, trust indenture, taking by eminent domain, conveyance upon liquidation or by a receiver, or transfer or acquisition of a controlling interest in any entity with an interest in real property. Transfer of an interest in real property shall include the creation of a leasehold or sublease only where (i.) the sum of the term of the lease or sublease and any options for renewal exceeds forty-nine (49) years, (ii.) substantial capital improvements are or may be made by or for the benefit of the lessee or sublessee, and (iii.) the lease or sublease is for substantially all of the premises constituting the real property. Notwithstanding the foregoing, conveyance of real property shall not include the creation, modification, extension, spreading, severance, consolidation, assignment, transfer, release or satisfaction of a mortgage; a mortgage subordination agreement, a mortgage severance agreement, or an instrument given to perfect or correct a recorded mortgage; or a release of lien of tax pursuant to this chapter or the Internal Revenue Code. Notwithstanding the foregoing, conveyance of real property does not include a conveyance pursuant to devise, bequest or inheritance.
- (d) FUND - shall mean the Riverhead Community Preservation Fund created and established pursuant to § 64-e of the New York Town Law and Chapter 139 of the Town Code.
- (e) GRANTEE - shall mean the person who obtains real property or an interest therein as a result of a conveyance.
- (f) GRANTOR - shall mean the person making the conveyance of real property or interest therein. Where the conveyance consists of a transfer or an acquisition of a controlling interest in an entity with an interest in real property, "grantor" shall mean the entity with an interest in real property or a shareholder or partner transferring stock or partnership interest.
- (g) INTEREST IN REAL PROPERTY - shall include title in fee, a leasehold interest, a beneficial interest, an encumbrance,

development rights, air space and air rights, or any other interest with the right to use or occupancy of real property or the right to receive rents, profits or other income derived from real property. It shall also include an option or contract to purchase real property. It shall not include a right of first refusal to purchase real property.

- (h) PERSON - shall mean an individual, partnership, society, association, joint stock company, corporation, estate, receiver, trustee, assignee, referee, or any other person acting in a fiduciary or representative capacity, whether appointed by a court or otherwise, any combination of individuals, and any other form of unincorporated enterprise owned or conducted by two (2) or more persons.
- (I) REAL PROPERTY - shall mean every estate or right, legal or equitable, present or future, vested or contingent, in lands, tenements or hereditaments, including buildings, structures and other improvements thereon, which are located in whole or in part within the Town. It shall not include rights to sepulture.
- (j) RECORDING OFFICER - shall mean the County Clerk of the County of Suffolk.
- (k) TOWN - shall mean the Town of Riverhead.
- (l) TOWN SUPERVISOR - shall mean the Town Supervisor of the Town of Riverhead.
- (m) TREASURER (COUNTY TREASURER) - shall mean the Treasurer of the County of Suffolk.
- (n) IMPROVED REAL PROPERTY - shall mean a lot improved with a principal building or a principal use. Pursuant to the Property Type Classification Code, promulgated by the New York State Office of Real Property Services, all lots included within the 100, 200, 400, 500, 600, 700, 800, and 900 categories within said classification system shall be defined as    improved    for the purposes of this Chapter. To be considered    improved    pursuant to this Chapter, a principal building shall be habitable. It shall be presumed that the category for a particular lot shall be as shown on the most recent tax roll approved by the town.
- (o) UNIMPROVED REAL PROPERTY - shall mean a lot with no principal building or use. Pursuant to the Property Type classification Code, promulgated by the New York State Office of Real property Services, all lots included within the 300 category within said classification system shall

be defined as ¶¶ unimproved¶¶ for the purposes of this chapter. It shall be presumed that the category for a particular lot shall be as shown on the most recent tax roll approved by the town.

- (p) FAIR MARKET VALUE - shall mean the amount that a willing buyer would pay a willing seller for real property. It is generally determined by an appraisal based upon the value of the real property at the time of conveyance. It is not net fair market value, which is fair market value less the amount of any mortgages on the property.

#### SECTION 14-11.1-2 IMPOSITION OF TAX.

The real estate transfer tax is imposed on each conveyance of real property or interest therein, including the conveyance of shares in a cooperative housing corporation, when the consideration exceeds \$500.00. The rate of tax is two (2) percent of such consideration or value.

#### SECTION 14-11.1-3 LIABILITY FOR TAX.

- (a) The real estate transfer tax shall be paid by the grantee. If the grantee has failed to pay the tax imposed pursuant to Article 31-D of the tax law of the state of New York and Local Law No. of 1998, or if the grantee is exempt from such tax, the grantor will have the duty to pay the tax. Where the grantor has the duty to pay the tax because the grantee has failed to pay, the tax is the joint and several liability of the grantee and grantor.
- (b) For the purpose of the proper administration of this article and to prevent evasion of the tax hereby imposed, it shall be presumed that all conveyances are taxable. Where the consideration includes property other than money, it shall be presumed that the consideration is the fair market value of the real property or interest therein. These presumptions shall prevail until the contrary is proven, and the burden of proving the contrary shall be on the person liable for payment of the tax.

#### SECTION 14-11.1-4 GRANDFATHERED CONVEYANCES.

- (a) A conveyance of real property occurring on or after April 1, 1999 is subject to the tax imposed pursuant to Article 31-D of the Tax Law and Local Law No. of 1998, and described in section 100.2 of this Chapter unless the conveyance was made

pursuant to a binding written contract entered into before April 1, 1999. The date of execution of the contract must be confirmed by independent evidence such as the recording of the contract, payment of a deposit, a notarized contract, or the taxpayer has engaged in other actions such as seeking a zoning approval or obtaining an environmental impact statement, or such other facts and circumstances as may be determined by the Treasurer.

- (b) Where a contract for the conveyance of real property was entered into before April 1, 1999, and is later amended, the conveyance is still considered to be made pursuant to a contract entered into before April 1, 1999, so long as the amendment to the contract is of a nonsubstantial nature. The determination of what constitutes a nonsubstantial change will be made on a case by case basis. However, any change in the amount of consideration for the real property will be considered a substantial change to the contract and, thus, such conveyance is taxable.
- (c) Where the closing date provided for in a grandfathered contract is postponed, with additional payments by the grantee, the conveyance will be considered to be made pursuant to a contract entered into before April 1, 1999 if it is shown that the additional payments do not constitute additional consideration. (See section 100.1[a][6] of this chapter.

Example 1: A, the owner of real property, executed a binding written contract on February 1, 1999 to lease the property with an option to purchase to B for \$1,000 a month for ten years. B paid \$1,000 as a deposit on the lease on that date. The final closing of the transaction occurred on July 10, 1999. The creation of the lease with the option to purchase is a grandfathered conveyance which is not subject to tax since it was made pursuant to a binding written contract entered into before April 1, 1999, and the date of the execution of the contract was confirmed by independent evidence (payment of the deposit by B).

Example 2: Same facts as in example 1 except that on May 1, 1999 the contract was amended to provide that B would pay \$500 semi-monthly instead of \$1,000 monthly. This amendment is considered to be of a nonsubstantial nature and, therefore, the conveyance is still considered to be a grandfathered conveyance not subject to tax.

Example 3: Same facts as in example 1 except that on June 11, 1999, the contract was amended to provide

that B would pay \$1,200 each month instead of \$1,000. This is a change in the amount of consideration for an interest in the real property. Therefore, the conveyance is subject to tax since it no longer qualifies as a grandfathered conveyance.

#### SECTION 14-11.1-5 CONTROLLING INTEREST

(a) In the case of a corporation which has an interest in real property, the transfer or acquisition of a controlling interest in the corporation, as defined in section 100.1(b) of this chapter, occurs when a person, or group of persons acting in concert, transfers or acquires a total of 50 percent or more of the voting stock in such corporation. In the case of a partnership, association, trust or other entity having an interest in real property, the transfer or acquisition occurs when a person, or group of persons acting in concert, transfers or acquires a total of 50 percent or more of the capital, profits or beneficial interest in such entity.

(b) Acting in concert.

(1) Persons are acting in concert when they have a relationship such that one person influences or controls the actions of another. For example, if a parent corporation and a wholly-owned subsidiary each sell or purchase a 25 percent interest in an entity, the two corporations will be considered to have acted in concert to transfer or acquire a controlling interest (i.e., 50 percent) in the entity.

(2) Where the individuals or entities are not commonly controlled or owned, persons will be treated as acting in concert when the unity with which the sellers or purchasers have negotiated and will consummate the transfer of ownership interests indicates they are acting as a single entity. If the transfers or acquisitions are completely independent, each grantor selling or grantee buying without regard to the identity of the other grantors or grantees, then the transfers or acquisitions will be treated as separate transfers or acquisitions. The grantors or grantees may be required to provide a sworn statement that their transfers or acquisitions are independent of each other. Factors that will indicate whether persons are acting in concert include the following:

(I) The transfers or acquisitions are closely

related in time.

- (ii) There are few grantors or grantees.
- (iii) The contracts of sale contain mutual terms.
- (iv) The grantors or grantees have entered into an agreement in addition to the sales contract binding themselves to a course of action with respect to the transfer or acquisition.

Example 1: A owns 100 percent of X corporation, the only asset of which is real property. B, C, D, and E as a group, negotiate to buy all of A's interest with B, C, D, and E each buying 25 percent of A's interest. The contracts of B, C, D and E are identical and the purchases are to occur simultaneously. B, C, D and E have also negotiated an agreement binding themselves to a course of action with respect to the acquisition of X corporation and the terms of a shareholders agreement which would govern their relationship as owners of X corporation. The acquisitions by B, C, D and E would be treated as a single acquisition which is subject to the real estate transfer tax.

Example 2: Corporation X has 2 stockholders. Individual A owns 90 shares of stock (90 percent) and individual B owns 10 shares of stock (10 percent). Corporation X owns 60 percent of the stock of corporation Y, which owns real property. Individual A, by virtue of owning 90 percent of the stock of corporation X, has a 54 percent interest in corporation Y (90 percent interest in corporation X multiplied by the 60 percent interest corporation X has in corporation Y equals the 54 percent interest individual A has in corporation Y.) Individual A sells his 90 shares of stock in corporation X to individual G. Individual A, by selling his 90 shares of corporation X stock, has transferred a controlling interest (54 percent) in an entity that owns real property (corporation Y) which transfer is subject to the real estate transfer tax. The consideration used to determine the transfer tax due would be equal to 54 percent of fair market value of the real property owned by corporation Y.

Example 3: Assume the same facts as in example 3 except that corporation X owns 50 percent of the stock of corporation Y. Since A has not transferred nor has G acquired a controlling interest in corporation Y (90 percent x 50 percent = 45 percent), the tax would not



apply. If, however, corporation X had transferred its 50 percent interest in corporation Y, the transfer would be subject to tax.

Example 4: Corporation X is a publicly held corporation, the stock of which is owned by many unrelated shareholders. X owns an interest in real property. D, E, F and G pursuant to a plan to gain control of X, make a tender offer of \$100 per share to the public shareholders to acquire such control. As a result of the tender offer, D, E, F and G acquire, in total, 80 percent of the stock of X with each getting 20 percent. D, E, F and G would be treated as acting in concert to acquire a controlling interest, and the tax would apply to this transaction as an acquisition of a controlling interest.

- (c) For purposes of determining whether a controlling interest is transferred or acquired, only transfers or acquisitions of interest occurring on or after April 1, 1999 are added together. A transfer or acquisition made on or after April 1, 1999 does not have to be included, for purposes of determining whether a controlling interest is transferred or acquired, if the transfer or acquisition is made pursuant to a binding written contract which was entered into before April 1, 1999, the date of which is confirmed by independent evidence such as the recording of a contract, payment of a deposit or other facts and circumstances as determined by the treasurer. (See section 100.4 of this Chapter.)
- (d) Where there is a transfer or acquisition of an interest in an entity that has an interest in real property, on or after April 1, 1999, and subsequently there is a transfer or acquisition of an additional interest or interests in the same entity, the transfers or acquisitions will be added together to determine if a transfer or acquisition of a controlling interest has occurred. Where there is a transfer or acquisition of a controlling interest in an entity on or after April 1, 1999 and the real estate transfer tax is paid on that transfer or acquisition and there is a subsequent transfer or acquisition of an additional interest in the same entity, it is considered that a second transfer or acquisition of a controlling interest has occurred which is subject to the real estate transfer tax. No transfer or acquisition of an interest in an entity that has an interest in real property will be added to another transfer or acquisition of an interest in the same entity if they occur more than three years apart, unless the transfers or acquisitions were so timed as part of a plan to avoid the real estate transfer tax. An

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example of this would be if a shareholder acquired 40 percent of the stock in a corporation and simultaneously contracted for the purchase of 20 percent in three years and one day.

- (e) The tax is only imposed once when there is both a transfer and an acquisition of a controlling interest in the same conveyance.

#### SECTION 14-11.1-6 LEASES AND SUBLEASES.

(a) Creation of a taxable lease or sublease not coupled with an option to purchase. The creation of a lease or sublease is a conveyance subject to tax only where:

- (1) the sum of the term of the lease or sublease and any options for renewal exceeds 49 years; and

- (2) substantial capital improvements are or may be made by or for the benefit of the lessee or sublessee; and

- (3) the lease or sublease is for substantially all of the premises constituting the real property. Substantially all means ninety percent or more of the total rentable space of the premises, exclusive of common areas. For the purpose of determining whether a lease or sublease is for substantially all of the premises constituting the real property, premises shall include, but not be limited to the following:

- (I) an individual building, except for space which constitutes an individual condominium or cooperative unit;

- (ii) an individual condominium or cooperative unit; or

- (iii) where a lease or sublease is of vacant land only, any portion of such vacant land.

- (b) Consideration in the case of the creation of a taxable lease or sublease.

- (1) In the case of the creation of a lease which constitutes a conveyance subject to tax, the consideration used to compute the tax is the present value of the right to receive rental payments or other payments attributable to the use and occupancy of the real property. Such consideration also includes the present value of rental or other payments attributable to any renewal term. In the

case of the creation of a taxable sublease, the consideration is computed in the same manner as in the creation of a taxable lease except that the value of the remaining prime lease rental payments must be subtracted.

(2) A discount rate equal to 110 percent of the federal long-term rate compounded semiannually, which is determined pursuant to section 1274(d) of the United States Internal Revenue code, is required to be used in determining the present value of such payments which constitute consideration in the case of the creation of a taxable lease or sublease. Such federal long-term rate in effect 30 days prior to the date of transfer shall be used when computing such discount rate. If the taxpayer establishes:

(I) that a discount rate which is greater than 110 percent of the federal long-term rate is appropriate in his or her particular circumstances; and

(ii) that using a discount rate equal to 110 percent of the federal long-term rate results in the computation of consideration which exceeds the fair market value of the real property subject to the lease or sublease, the department will allow the use of a discount rate that results in a computation of consideration that is equal to the fair market value of such real property. The discount rate is applied to net rents. Net rents means the amount by which gross rents exceed the lessor's or sublessor's operating costs. Such operating costs include amounts paid for heat and gas, electricity, furnishings, insurance, maintenance, management and real estate taxes.

(3) When net rents are tied to unknown factors, a reasonable estimate thereof must be made by the taxpayer. Such estimate shall reflect the probability that an amount of income will be received or expense incurred, as well as the factors affecting the range on contingent amounts.

(4) Operating expenses paid directly to third parties by the lessee or sublessee, for example, under a net lease, are not included in gross rents, nor are they deductible as operating costs.

(5) If the lease specifies that the lessor will pay a fixed amount of operating expenses, the lessor may deduct such amount from gross rents in computing net rents. If there is no itemization of the operating costs paid by the lessor and, according to the terms of the lease, the lessor must pay such costs, the lessor may make a reasonable estimate of such costs in accordance with subdivision (b)(3) of this section. If the lessor pays one or more of

the following operating costs and (i) there is no itemization in the lease for such costs and (ii) no reasonable estimate is made, then the following percentages of gross rentals will be presumed attributable to the following costs:

Heat and gas	15 percent
Electricity	5 percent
Furnishings	5 percent
All of the above	25 percent

Example 1: A, as lessor, creates a lease with B as lessee. The lease is for a term of 60 years and covers an entire office building owned by A. The terms of the lease allow B to make substantial capital improvements to the building. The gross rents to be received by A over the term of the lease total \$5 million. Operating costs are estimated to be \$2 million. Net rents total \$3 million (gross rents of \$5 million less operating costs of \$2 million paid by A). The present value of net rents is \$550,000.

Since all three conditions set forth in subdivision (a) of this section are met, the creation of the lease constitutes a conveyance subject to tax. The taxable consideration is \$550,000, the present value of the net rents. The total tax due, at the rate of \$2 for each \$500 of consideration, is \$2,200.

Example 2: Same facts as in example 1, except that this lease is for a term of 30 years with no option to renew included. Since the lease is for a term of less than 49 years, the creation of the lease is not a conveyance subject to the transfer tax.

Example 3: Same facts as in example 1, except that the lease created between A and B has a fixed term of 30 years and B is granted an option to renew the lease at the end of the fixed term for another 30 years. This would be treated as the creation of a 60 year lease and, therefore, would be a taxable conveyance. The consideration used to compute the tax includes the present value of the net rental payments to be received during the fixed term and the renewal term.

Example 4: Corporation Z owns a ten story building. Corporation Z creates a 60 year lease with corporation Y as tenant, such lease covering five floors of the building (50 percent of the premises). Since the lease covers less than 90 percent of the rentable space of the premises, the creation of the lease is not a conveyance subject to the transfer tax.

- (c) Creation of a lease for less than 49 years coupled with the granting of an option to purchase.

(1) An option to purchase real property is an interest in real property. Where an option to purchase real property is coupled with the granting of the right to use and occupancy of the real property, a conveyance subject to the transfer tax has occurred. Therefore, the creation of a lease coupled with the granting of an option to purchase the real property, regardless of the term of the lease, is a conveyance subject to the transfer tax.

(2) In the case of the creation of a lease for less than 49 years, coupled with the granting of an option to purchase, the consideration is the present value of the net rental payments under the lease plus the consideration paid for the granting of the option to purchase. Rental payments for periods that occur after the last date that the property may be purchased, if the option is exercised, are not included in the calculation of the present value of the rental payments.

Example: A, as lessor, creates a lease of a building with B as lessee. The term of the lease is 20 years. The lease contains an option to purchase the building which is exercisable through the tenth year of the lease. If the option is exercised, the lease provides that the property will be transferred to B not later than 6 months after the option is exercised. B paid \$10,000 specifically for the granting of the option. Since this is the granting of an option with use and occupancy, the transaction is subject to the transfer tax. The consideration used to compute the tax would be the present value of the net rental payments to be received from the effective date of the lease through the expiration of the first ten years and six months of the lease, which is the period during which the property may be purchased pursuant to the option to purchase, plus the \$10,000 paid for the granting of the option.

- (d) Assignments and surrenders of leases, options and contracts.

(1) An interest in real property includes a leasehold interest or an option or contract to purchase real property. Therefore, the transfer of a leasehold interest, regardless of the term, or the transfer of an option or contract to purchase real property, by assignment or surrender, is a conveyance subject to tax.

(2) The consideration in the case of an assignment of a leasehold interest or an option or contract to purchase

real property is the amount paid for the assignment by the assignee to the assignor, i.e., the lessee under the lease or the person who is assigning his rights to purchase the property under the option or contract. The consideration in the case of a surrender of a leasehold interest or option or contract to purchase real property is the amount paid for the surrender by the lessor to the lessee or by the owner of the real property to the person who is surrendering his rights to purchase the property under the option or contract. However, no tax will be imposed in the case of an assignment of a leasehold interest or an option or contract to purchase real property if the assignor pays consideration to the assignee to accept the assignment. Further, no tax will be imposed in the case of a surrender of a leasehold interest or an option or contract to purchase real property if the lessee or the person who is surrendering his rights to purchase the property under the option or contract pays consideration to the lessor or owner of the real property to accept the surrender.

Example 1: A, a lessee under a 30 year lease, enters into an agreement to assign the leasehold interest to B, who will replace A as tenant under the lease. B agrees to pay A \$500,000 for the leasehold interest. The assignment of A's leasehold interest to B is subject to tax.

Example 2: X is the owner of a building which is leased to Z under a 20 year lease which has 10 years remaining under the terms of the lease. X wishes to cancel the lease before it expires and, therefore, enters into an agreement with Z whereby X will pay Z \$400,000 to surrender the lease. The surrender of the leasehold interest by Z is subject to tax.

Example 3: Same facts as in example 2 except that Z is the party motivating the cancellation of the lease and, therefore, Z agrees to pay X to accept the surrender of the lease. No tax would be due since Z, the grantor, is not receiving consideration for the conveyance.

Example 4: A is the purchaser/contract vendee under a contract to purchase real property. A agrees to assign all rights under the contract, including the right to use and occupancy of the property, to B for \$100,000. The assignment of the contract is subject to tax.

#### SECTION 14-11.1-7 COOPERATIVE HOUSING CORPORATION TRANSFERS.

(a) Notwithstanding the definition of a controlling interest contained in section 100.1(b) of this chapter or anything to the

contrary contained in section 100.1 of this Part, the real estate transfer tax applies to:

(1) the original conveyance of shares of stock in a cooperative housing corporation in connection with the grant or transfer of a proprietary leasehold by the cooperative housing corporation or cooperative plan sponsor; and

(2) the subsequent conveyance of such stock in a cooperative housing corporation in connection with the grant or transfer of a proprietary leasehold by the owner thereof.

(b) Transfers of shares in a cooperative housing corporation pursuant to contracts dated before April 1, 1999. Transfers of cooperative shares pursuant to a binding written contract (e.g. a written agreement to purchase shares) entered into before April 1, 1999 are not subject to tax. The fact that the real property (the building containing the cooperative units) was transferred before April 1, 1999 or that the contract to transfer such property was entered into prior to such date is irrelevant for purposes of determining if the transfer of shares in a cooperative corporation are subject to tax. Also, the transfer of the real property to the cooperative housing corporation is subject to tax whether or not the transfer occurred pursuant to a binding written contract entered into on or before April 1, 1999.

Example: The sponsor of a cooperative housing corporation transferred a building containing ten apartments to the cooperative corporation on January 30, 1999, and took back 100 shares of cooperative stock (the unsold shares as of the date of transfer to the cooperative housing corporation). As of February 1, 1999, the sponsor had entered into subscription agreements for 50 shares in connection with the granting of proprietary leases to five apartments. On May 1, 1999 the sponsor entered into subscription agreements for the remaining 50 shares. However, the 100 shares were not transferred until July 3, 1999. The 50 shares transferred pursuant to the subscription agreements entered into as of February 1, 1999 would not be subject to tax. The 50 shares transferred pursuant to subscription agreements entered into on May 1, 1999 are subject to tax.

(c) Credit for tax previously paid.

(1) In the case of conveyances described in paragraph (a)(1) of this section, a credit shall be allowed for a

proportionate part of the amount of any tax paid upon the conveyance to the cooperative housing corporation of the real property comprising the cooperative dwelling or dwellings to the extent that such conveyance effectuated a mere change of identity of form of ownership of such property and not change in the beneficial ownership of such property.

(2) The amount of the credit is determined by multiplying the amount of tax paid upon the conveyance to the cooperative housing corporation by a percentage representing the extent to which such conveyance effectuated a mere change of identity or form of ownership and not a change in the beneficial ownership of such property, and then multiplying the result by a fraction, the numerator of which is the number of shares of stock conveyed in a transaction described in paragraph (a)(1) of this section and the denominator of which is the total number of shares of stock of the cooperative housing corporation (including any stock held by the corporation).

(3) The credit will not reduce the tax below zero. The credit will not be allowed for a tax paid more than 24 months prior to the date on which occurs the first in a series of conveyances of shares of stock in an offering of cooperative housing corporation shares as described in paragraph (a)(1) of this section.

Example: The A B partnership, as sponsor, conveyed a building containing 10 apartments to cooperative housing corporation C in exchange for the unsold shares of stock of C and paid real estate transfer tax of \$5,000. Each of the 10 apartments in the building are allocated 5 shares of C's stock and, on the date of the conveyance of the building to C, the partnership sold shares of stock relative to two of the apartments (10 shares) which were transferred directly from C to the unit purchasers, and the partnership took back the remaining 40 unsold shares. The transfer of the building to C is considered to constitute a 100 percent mere change of identity with no change in beneficial interest, since the 10 shares sold are considered to be first taken back by the partnership and then sold to the unit purchasers. Therefore, the credit available when the partnership sells share of C is \$5,000. (100 percent x \$5,000.)

(d) Information return. Every cooperative housing corporation must file an information return with the Treasurer by July 15th of each year covering the preceding period of January 1st through June 30th and by January 15th of each year covering the preceding period of July 1st through December 31st. The first



information return is due by January 15, 2000 for the period of April 1, 1999 to December 31, 1999. The return shall contain such information regarding the conveyance of shares of stock in the cooperative housing corporation as the treasurer may deem necessary, including but not limited to, the names, addresses and employer identification numbers or social security numbers of the grantor and grantee, the number of shares conveyed, the date of the conveyance and the consideration paid for such conveyance.

#### SECTION 14-11.1-8 EXEMPTIONS AND NON-TAXABLE TRANSACTIONS.

(a) The following shall be exempt from the payment of the real estate transfer tax:

(1) The state of New York, or any of its agencies, instrumentalities, political subdivisions, or public corporations (including a public corporation created pursuant to an agreement or compact with another state or Dominion of Canada); and

(2) The United Nations, the United States of America or any of its agencies or instrumentalities.

(b) The tax shall not apply to any of the following conveyances:

(1) Conveyances to the United Nations, the United States of America, the state of New York, or any of their instrumentalities, agencies or political subdivisions (or any public corporation, including a public corporation created pursuant to agreement or compact with another state or the Dominion of Canada);

(2) Conveyances which are or were used to secure a debt or other obligation;

(3) Conveyances which, without additional consideration, confirm, correct, modify or supplement a deed previously recorded;

(4) Conveyances of real property without consideration and otherwise than in connection with a sale, including deeds conveying realty as bona fide gifts;

(5) Conveyances given in connection with a tax sale;

(6) Conveyances to effectuate a mere change of identity or form of ownership or organization where there is no change in beneficial ownership, other than conveyances to a

cooperative housing corporation of the real property comprising the cooperative dwelling or dwellings;

(7) Conveyances which consist of a deed of partition;

(8) Conveyances given pursuant to the federal bankruptcy act;

(9) Conveyances of real property which consist of the execution of a contract to sell real property without the use or occupancy of such property or the granting of an option to purchase real property without the use or occupancy of such property;

(10) Conveyances of real property, where the entire parcel of real property to be conveyed is the subject of one or more of the following development restrictions conveyed to the State of New York, a town, village, county, or a not-for-profit tax exempt organization operated for conservation, environmental or historic preservation purposes, and where the Town Attorney or other official designated by the Town Board has determined that the restrictions imposed prohibit the use of the property for any purpose except agriculture, recreation, or conservation in order to comply with this paragraph:

(i) agricultural, conservation, scenic or an open space easement,

(ii) covenants or restrictions prohibiting development,

(iii) a purchase of development rights agreement,

(iv) a transfer of development rights agreement, where the property being conveyed has had its development rights removed,

(v) said real property is subject to the development restriction of an agricultural district or individual commitment, pursuant to article twenty-five AA of the agriculture and markets law,

(vi) real property subject to any town adopted land preservation agreement;

(11) Conveyances of real property, where the property is viable agricultural land as defined in subdivision seven of section three hundred one of the agriculture and markets law and the entire property to be conveyed is to be made subject to one of the development restrictions provided for

in subparagraph two of paragraph (10) of this subdivision provided that said development restriction precludes the conversion of the property to a non-agricultural use for a least three years from the date of transfer, and said development restriction is evidenced by an easement, agreement, or other suitable instrument which is to be conveyed to the town simultaneously with the conveyance of the real property; or

(12) Conveyances of real property for open space, parks, or historic preservation purposes to any not-for-profit tax exempt corporation operated for conservation, environmental or historic preservation purposes.

(c) An exemption of two hundred fifty thousand dollars shall be allowed on the consideration for the conveyance of improved real property or an interest therein and an exemption of one hundred thousand dollars shall be allowed on the consideration for the conveyance of unimproved real property.

(d) Examples.

Example 1. A sells 100 acres of farmland to B. Said farmland is subject to a perpetual agricultural easement. This transaction is not taxable under Section 100.8(b)(10)(I).

Example 2. A sells his house and a two (2) acre lot to B. The lot had a one hundred (100) foot buffer scenic easement along the street frontage. The transaction is taxable since the easement covers only a portion of and not the entire property.

Example 3. A conveys a fifty (50) acre parcel located in an agricultural district under Article 25-AA of the Agriculture and Markets Law. The transaction is not subject to tax, under Section 100.8(b)(10)(v).

Example 4. A conveys viable agricultural land to B. Said land is fully developable. However, B files a term conservation easement of five (5) years precluding development at the same time as he files the deed for the agricultural land. The transaction is not taxable under Section 100.8(b)(11) since a development restriction has been filed which is three (3) years or greater.

Example 5. A conveys a thousand (1,000) acres of land to the Nature Conservancy for open space purposes. The transaction is not taxable under Section 100.8(b)(12).

Example 6. A sells his home to B for \$500,000. Under Section 100.8(c) the first \$250,000 is exempt from consideration. Thus, the tax paid at a rate of 2% of the remaining \$250,000 of consideration is \$5,000.

Example 7. Same as Example 6, except the consideration is \$150,000. No tax is due, since the exemption exceeds the consideration.

Example 8. A sells his vacant lot to B for \$125,000. The first \$100,000 of consideration is exempt under Section 100.8(c). Thus, the tax paid at a rate of 2% on the remaining \$25,000 of consideration is \$500.

Example 9. Same as Example 8, except the consideration is \$75,000. No tax is due since the exemption exceeds the consideration.

Example 10. Same as Example 8 with consideration of \$125,000, except the land is improved with a shed and a fence. The transaction is taxable, since neither a shed or a fence is a principal building or use.

#### SECTION 14-11.1-9 MERE CHANGE OF IDENTITY.

To the extent that a conveyance effectuates a mere change of identity or form of ownership or organization and there is no change in beneficial ownership, the real estate transfer tax does not apply. Examples of transactions where the issue of change in beneficial ownership would arise include the following:

(a) the conveyance by tenants-in-common of their interest in real property to a partnership or a corporation, the partnership or corporation interests being in the same pro rata shares as the tenants-in-common held prior to conveyance. Such conveyance is not taxable as there is no change in beneficial ownership;

(b) the conveyance by a corporation to its shareholders who will hold the real property as tenants-in-common in the same pro rata share as they own the corporation. Such conveyance is not taxable as there is no change in beneficial ownership;

(c) the conveyance by a corporation to its wholly-owned subsidiary, from a wholly-owned subsidiary to its parent, or from one wholly-owned subsidiary to another. Such conveyance is not taxable to the extent that there is no change in beneficial ownership;

(d) the conveyance by a person to a partnership in exchange for

an interest in the partnership. Such conveyance is not taxable to the extent of the grantor's interest in the partnership.

SECTION 14-11.1-10      EXAMPLES OF TAXABLE AND NONTAXABLE CONVEYANCES.

(a) The following are examples of conveyances which are subject to the real estate transfer tax:

(1) A conveyance in exchange for other property is taxable. If the other property is real property or an interest therein, the tax will apply to both conveyances.

(2) A conveyance by a defaulting mortgagor or debtor to the mortgagee or lienor, or its agent, nominee or an entity owned in whole by such mortgagee or lienor, in lieu of an action to foreclose a mortgage or lien, is subject to tax.

(I) In the case of nonrecourse debt, where the grantee is the mortgagee or lienor, or its agent, nominee or an entity wholly owned by such mortgagee or lienor and the amount of any other liens or encumbrances as described in clause (b) of this subparagraph secures nonrecourse debt only, consideration includes, but is not limited to, the sum of the following:

(a) the unpaid balance of the debt secured by the mortgage;

(b) the total amount of any other liens or encumbrances remaining on the real property after the conveyance, whether the underlying indebtedness is assumed or taken subject to; and

(c) the sum of any other amount paid by the grantee for the real property. This shall not include any state or local transfer taxes paid by the grantee in connection with the conveyance, provided that the grantee has not contractually assumed the liability for the payment of such taxes or has not released its right to seek recovery of the payment from the grantor.

(ii) In the case of recourse debt, where the grantee is the mortgagee or lienor, or its agent, nominee or an entity wholly owned by such mortgagee or lienor and the amount of any other liens or encumbrances as described in clause (I)(b) of this paragraph secures recourse debt only, consideration includes, but is not

limited to, the sum of the amounts described in clauses (I)(a)-(c) of this paragraph. Provided, however, where the sum of the amounts described in such clauses (a) and (b) of such subparagraph exceeds the fair market value of the real property as of the date of conveyance, such consideration shall be the fair market value of the real property plus the amount described in such clause (c) of such subparagraph as the aggregate amount of debt canceled, assumed or taken subject to in connection with the conveyance is limited to the fair market value of the real property.

For purposes of this subdivision, a debt is recourse debt to the extent that, as of the date of conveyance, the grantor or a person related to the grantor including any guarantor, bears the economic risk of loss for the debt beyond any loss attributable to the value of the property securing the debt.

Example 1. Bank A made a nonrecourse loan of \$10 million to individual X secured by a mortgage on New York State real property owned by X. X also provided a personal recourse guarantee of the last \$1 million of the debt, that is, if the value of the mortgaged real property decreased to less than \$10 million X would be obligated to pay the difference between \$10 million and the value of the mortgaged real property to Bank A up to a maximum amount of \$1 million. X defaulted on the loan. The real property was conveyed to Bank A in lieu of foreclosure and, at the time of the conveyance, the real property had a fair market value of \$8 million. As a result of the conveyance the \$9 million nonrecourse component of the loan is discharged.

Simultaneously, Bank A discharged X from any obligation under the personal guarantee. The consideration for the conveyance consists only of the \$9 million nonrecourse component of the loan that was discharged, as no part of the excess \$1 million personal obligation can be satisfied by the conveyance of the real property.

Example 2. Same facts as Example 1, except that instead of the personal guarantee being on the last \$1 million, X guaranteed the first \$1 million i.e., X would be liable for any deficiency only if the mortgaged real property was worth less than \$1 million. Since the fair market value of the real property at the time of the conveyance was \$8 million, there was no continuing recourse exposure to X, and therefore, the consideration for the conveyance is equal to \$10 million, which was the full amount of the nonrecourse indebtedness discharged as a result of the conveyance of the real property. Debt that was originally nonrecourse and which was converted to recourse debt will be so treated as recourse debt provided that the conversion

to recourse debt and the conveyance of the real property are not, in substance, integrated steps or part of a plan to decrease the consideration for the conveyance so as to decrease the tax for the conveyance.

(3) A conveyance pursuant to a mortgage foreclosure or any other action governed by the provisions of the Real Property Actions and Proceedings Law, such as the enforcement of a mechanic's lien pursuant to article 3 of the Lien Law, is subject to tax. The consideration is determined as follows:

(I) In the case of a nonrecourse debt, where the grantee is the mortgagee or lienor or its agent, nominee or an entity wholly owned by such mortgagee or lienor, and the amount of any other continuing liens or encumbrances secure nonrecourse debt only, consideration includes, but is not limited to, the higher of the following:

(a) the sum of:

(1)(1) the price paid by the grantee (the bid price); and

(2)(2) the total amount of any other liens or encumbrances remaining on the real property after the conveyance, whether the underlying indebtedness is assumed or taken subject to; or

(b) the sum of:

(1) the amount of the judgment of foreclosure; and

(2) the total amount of any other liens or encumbrances remaining on the real property after the conveyance, whether the underlying indebtedness is assumed or taken subject to. Provided however, in the case where the amounts described in clauses (a) and (b) of this subparagraph involve recourse debt only and the higher of such amounts exceeds the fair market value of the real property at the time of the conveyance, then the consideration is equal to the fair market value of the real property as of the date of conveyance, since the aggregate amount of the debt canceled, assumed or taken subject to in connection with the conveyance is limited to the fair market value of the real property.

(ii) Where a person unrelated to the mortgagee or the lienor is the grantee and regardless of whether the debt is recourse or nonrecourse, consideration includes, but is not limited to the sum of:

(a) the amount of the bid price; and

(b) the total amount of any other liens or encumbrances remaining on the real property after the conveyance, whether the underlying indebtedness is assumed or taken subject to. For the purposes of this paragraph and paragraphs (2), (15) and (16) of this subdivision a grantee is related to the mortgagee or lienor to the extent that the mere change of identity or form of ownership exemption would apply to a conveyance by the mortgagee or lienor to the grantee.

(iii) Where the grantee is an entity beneficially owned in part by the mortgagee or lienor and a person unrelated to the mortgagee or lienor and the debt held by such mortgagee or lienor is nonrecourse debt and any continuing liens or encumbrances secure nonrecourse debt only, consideration includes, but is not limited to, the sum of clauses (a) and (b) of this subparagraph:

(a) the higher of the sum of the following multiplied by the percentage which represents the mortgagee's or lienor's beneficial ownership interest in the grantee:

(1)

(I) the bid price; and

(ii) the total amount of any other liens or encumbrances remaining on the real property after the conveyance, whether the underlying indebtedness is assumed or taken subject to; or

(2)

(I) the amount of the judgment of foreclosure; and

(ii) the total amount of any other liens or encumbrances remaining on the real property after the conveyance, whether the underlying indebtedness is assumed or taken subject to; and

(b) the sum of the bid price, and the total amount of



any other liens or encumbrances remaining on the real property after the conveyance, whether the underlying indebtedness is assumed or taken subject to, multiplied by the percentage which represents such unrelated person's beneficial ownership interest in the grantee.

(iv) Where the grantee is an entity beneficially owned in part by the mortgagee or lienor and in part by a person unrelated to the mortgagee or lienor and the debt held by such mortgagee or lienor is recourse debt and any continuing liens or encumbrances secure recourse debt only, consideration includes, but is not limited to, the sum of clauses (iii)(a) and (b) of this subparagraph. Provided, however, where the higher of the amounts described in subclauses (iii)(a)(1) and (2) of this paragraph exceeds the fair market value of the real property multiplied by the percentage which represents the mortgagee's or lienor's beneficial ownership interest in the grantee, then such portion of consideration as described in such clause (a) is equal to the fair market value of the real property multiplied by such percentage since the aggregate amount of the debt canceled, assumed or taken subject to in connection with the conveyance is limited to the fair market value of the real property multiplied by such percentage. (See subparagraph [2][ii] of this subdivision for further information on recourse debt.)

(4) A conveyance to a corporation in exchange for shares of its capital stock is subject to tax to the extent that there is a change in beneficial ownership.

(5) A conveyance by a corporation in liquidation or in dissolution to its shareholders is subject to tax to the extent that there is a change in beneficial ownership.

(6) A conveyance of standing timber and mines is subject to tax.

(7) A conveyance by the United Nations, the United States of America, the State of New York, or any of their agencies, instrumentalities or political subdivisions is subject to tax unless the grantee is another of such governmental organizations or entities.

(8) A conveyance by a partner to the partnership as a contribution of partnership assets is subject to tax to the extent that there is a change in beneficial ownership.

(9) A conveyance of a perpetual easement, or an easement for a term of years or part of a year except for conservation easements exempt under Section 100.8(b)(10), is subject to tax.

(10) A conveyance from one spouse to the other pursuant to the terms of a divorce or separation agreement is subject to tax. (there is a rebuttable presumption in such case that the consideration for the conveyance, which includes the relinquishment of marital rights, is equal to the fair market value of the interest in the real property conveyed.)

(11) A conveyance to partners upon the termination and liquidation of a partnership is subject to tax to the extent that there is a change in beneficial ownership.

(12) A conveyance by a sponsor to a cooperative housing corporation is subject to tax. (Consideration in such case includes the amount of cash received by the sponsor, the amount of any mortgages, liens or encumbrances on the real property and the fair market value of the shares in the cooperative housing corporation which are transferred to the sponsor.)

(13) A conveyance of real property to an industrial development agency (IDA) by a person who is not the beneficiary of the IDA financing, at the direction of such beneficiary, with such beneficiary subsequently leasing the property from the IDA, is subject to tax. In such a conveyance, the beneficiary of the IDA financing and not the IDA is deemed to be the grantee, and therefore the exemption does not apply.

(14) A conveyance of real property by an IDA to a person who is not the beneficiary of the IDA financing where such conveyance is made at the direction of such beneficiary is subject to tax.

(15)

(I) A conveyance of real property pursuant to a secured party's enforcement of a lien, security interest or other rights on or in shares of stock in a cooperative housing corporation and/or associated proprietary lease, upon default by a debtor is subject to tax. In such a conveyance, the grantor is the defaulted debtor and the grantee is the secured party or its agent, nominee or an entity wholly owned by such secured party who enforces such lien, security interest or other rights on or in such shares and/or

associated proprietary lease(s). Consideration, in the case of nonrecourse debt, where the grantee is the secured party, or its agent, nominee or an entity wholly owned by such secured party, includes but is not limited to, the sum of the following:

(a) the unpaid balance of the debt secured by the shares of stock in the cooperative housing corporation and/or associated proprietary lease(s);

(b) the total amount of any other liens, security interests or other obligations remaining on the shares of stock in the cooperative housing corporation and/or associated proprietary lease(s) after the conveyance, whether the underlying indebtedness is assumed or taken subject to ;

(c) a pro rata portion of the total amount of any other liens or encumbrances that remain on the real property of the cooperative housing corporation after the conveyance. However, see section 100.1(a)(5) of this Part for information on the treatment of liens or encumbrances on the real property of the cooperative housing corporation; and

(d) any other amount paid by the grantee for the real property. This amount shall not include any state or local transfer taxes paid by the grantee in connection with the conveyance, provided that the grantee has not contractually assumed the liability for the payment of such taxes or has not released its right to seek recovery of the payment from the grantor.

(ii) Consideration in the case of recourse debt, where the grantee is the secured party, or its agent, nominee or an entity wholly owned by such secured party, includes but is not limited to the sum of the amounts described in clauses (I) (a)-(d) of this paragraph. Provided however, where the sum of the amount described in clauses (a) and (b) of such subparagraph exceeds the fair market value of the shares of stock in the cooperative housing corporation and/or associated proprietary lease(s) as of the date of the conveyance, consideration shall be the fair market value of the shares of stock in the cooperative housing corporation and/or associated proprietary lease(s) being conveyed, plus the amounts described in such clauses (c) and (d) of such subparagraph. (See subparagraph [2][ii] of this subdivision for further information on recourse debt.)

Example 1. A is the owner of 30 shares of stock in a cooperative housing corporation related to a proprietary lease of a commercial unit. The 30 shares represent five percent of the total number of shares in the cooperative housing corporation. The building of the cooperative housing corporation is encumbered by the lien of a mortgage having a current unpaid balance of \$2,500,000. A's 30 shares have a fair market value of \$1,200,000. A pledged its 30 shares to C as security for a loan of \$1,600,000. The debt owed by A to C is nonrecourse indebtedness. The current unpaid balance of the debt is \$1,740,000 including accrued interest. C is presently enforcing its security interest against A's shares of stock in the cooperative housing corporation. The consideration for the resulting conveyance is computed as follows:

Unpaid balance of debt	\$1,740,000
Pro-rata portion of mortgage indebtedness (\$2,500,000 x 5%)	+ 125,000
Consideration for conveyance	\$1,865,000

Example 2. Same facts as in example 1, except that the debt owed from A to C is recourse indebtedness. The fair market value of A's shares of stock in the cooperative housing corporation is less than the sum of the unpaid balance of the debt (\$1,740,000). The consideration for the resulting conveyance is computed as follows:

Fair market value of the cooperative shares	\$1,200,000
Pro rata portion of mortgage indebtedness (\$2,500,000 x 5%)	+ 125,000
Consideration for conveyance	\$1,325,000

(16) A conveyance of real property pursuant to a secured party's enforcement of a lien, security interest or other rights on or in shares of stock, partnership interests or other instruments, upon default by a debtor (i.e., the transfer or acquisition of a controlling interest in an entity with an interest in real property), is subject to tax. In such a conveyance, the grantor is the defaulted debtor and the grantee is the secured party or its agent, nominee or an entity wholly owned by such secured party who enforces such lien, security interest or other rights on or in such shares, partnership interests or other instruments. The consideration for such conveyances, where the grantee is the secured party, or its agent, nominee or an entity wholly owned by such secured party, regardless of whether the debt is recourse or nonrecourse, is the lesser of the following:

(I) the fair market value of the real property as of the date of conveyance multiplied by the percentage in the entity being transferred or acquired; or

(ii) the sum which includes, but is not limited to, the following:

(a) a reasonable apportionment to the interests in real property owned by the entity of the unpaid balance of the debt secured by the ownership interest in the entity;

(b) a reasonable apportionment to the interests in real property owned by the entity of the amount of any liens, security interests or other obligations remaining on the ownership interest in the entity after the conveyance, whether the underlying indebtedness is assumed or taken subject to;

(c) a reasonable apportionment to the interests in real property owned by the entity of the amount of any liens or encumbrances remaining on the real property of the entity multiplied by the percentage in the entity being transferred or acquired;

(d) a reasonable apportionment to the interests in real property owned by the entity of the amount of any other debt or obligation of the entity multiplied by the percentage in the entity being transferred or acquired; and

(e) a reasonable apportionment to the interests in real property owned by the entity of any other amount paid by the grantee for the conveyance. Such amount shall not include any state or local transfer taxes paid by the grantee in connection with the conveyance, provided that the grantee has not contractually assumed the liability for the payment of such taxes or has not released its right to seek recovery of the payment from the grantor.

Example 3: X is the owner of 100 percent of the voting stock in Y Corporation. Y Corporation's only asset is a parcel of real property located in Riverhead. The fair market value of the real property is \$2,000,000. The real property is encumbered by the lien of a mortgage having a current unpaid balance of \$1,500,000, held by B Bank. X pledged 60 percent of its Y voting stock to Z as security for a debt of \$400,000. The current unpaid balance of the debt is \$450,000, including accrued interest. Z is presently

enforcing its security interest in the voting stock of X. Z's enforcement of its security interest in the voting stock of X results in both a transfer and acquisition of a controlling interest. The consideration for the conveyance is computed as follows:

(a) Unpaid balance of debt	\$ 450,000
Pro rata portion of mortgage indebtedness ( $\$1,500,000 \times 60$ )	+ -900,000
Total,	\$1,350,000

(b) FMV of real property -  
 $\$2,000,000 \times 60\% = \$1,200,000$

\_\_\_\_\_ the amount computed in (b) (\$1,200,000) is the consideration for the conveyance as it is less than the amount computed in (a) (\$1,350,000).

Example 4: S is the owner of 100 percent of the voting stock of K Corporation. K's assets consist of a parcel of real property located in New York State and other tangible assets. The fair market value of the parcel of real property is \$2,100,000 and the fair market value of the other assets is \$300,000. The real property is encumbered by the lien of a mortgage having a current unpaid balance of \$700,000. Also, K Corporation has other debts totaling \$300,000. S pledged 60 percent of its voting stock to J as security for a debt of \$500,000. The current unpaid balance of the debt owed to J is \$550,000, including accrued interest. J is presently enforcing its security interest in the voting stock owned by S. J's enforcement of its security interest in the voting stock of S results in both a transfer and an acquisition of a controlling interest. The consideration for the conveyance is computed as follows:

(a) Unpaid balance of debt	\$550,000
Part of mortgage indebtedness includable in amount to be apportioned ( $\$700,000 \times 60\%$ )	420,000
Part of other debt of entity includable in amount to be apportioned ( $300,000 \times 60\%$ )	+180,000
Amount to be apportioned	
\$1,150,000	

Reasonable apportionment based on fair market value of assets owned by K Corporation:

$$\$1,150,000 \times (\$2,100,000/\$2,400,000) = \$1,006,250$$

$$\begin{aligned} \text{b) FMV of real property -- } \$2,100,000 \times 60\% = \\ \$1,260,000 \end{aligned}$$

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The amount computed in (a) (\$1,006,250) is the consideration for the conveyance as it is less than the amount computed in (b) (\$1,260,000).

(b) The following are examples of conveyances which are not subject to the real estate transfer tax.

(1) A conveyance of real property by the beneficiary of the industrial development agency (IDA) financing to the IDA, in connection with the receipt of such financing is not subject to tax.

(2) A conveyance of real property by the IDA, as grantor, to the beneficiary of the IDA financing, as grantee is subject to tax.

SECTION 14-11.1-11 REAL PROPERTY SITUATED PARTLY WITHIN AND PARTLY WITHOUT THE TOWN.

(a) Where real property is situated partly within and partly without the boundaries of the town, the consideration subject to tax is such part of the total consideration as is attributable to the portion of such real property situated within the town or to the interest in such portion. If the consideration attributable to the property located in the town is set forth in the contract, such amount may be used to compute the tax due.

(b) If the contract does not set forth the amount of consideration attributable to the portion of real property or interest therein situated within the town, the consideration must be reasonably allocated between the portion of such property or interest therein situated within the town and the portion of such property or interest therein situated without the town.

(1) If the grantor and the grantee enter into a written agreement, signed by both the grantor and the grantee, which sets forth a reasonable allocation of consideration, that allocation of consideration may be used to compute the tax due.

(2) If the grantor and the grantee do not enter into such an agreement, or if the allocation of consideration set forth in such agreement is deemed unreasonable by the Treasurer, the allocation of consideration must be computed by multiplying the amount of consideration by a fraction, the numerator of which is the fair market value of the real property or interest therein situated within the town and the denominator of which is the total fair market value of all the real property or interest therein being conveyed.

Except in the case of a transfer or acquisition of a controlling interest where consideration means fair market value of the real property or interest therein, the tax is computed on the allocated portion of the actual consideration paid even if that amount is greater or less than the fair market value as determined by appraisal.

Example 1: A conveys to B real property which is situated partly within Riverhead and partly within Southampton. The consideration attributable to the portion of the property situated within Riverhead was not specified in the contract of sale or in a written agreement signed by both A and B. B pays A \$500,000 consideration for the property. An appraisal of the property, made just prior to the sale, indicates that the total fair market value of the property is \$500,000 and that the fair market value of the portion



of the property situated within Riverhead is \$250,000. The amount of the consideration used to compute the tax is \$250,000.

Example 2: Assume the same facts as example 1 except that the appraisal indicates that the total fair market value of the property is \$750,000 and the fair market value of the portion of the property situated within Riverhead is \$375,000. The amount of consideration used to compute the tax is determined by multiplying the amount of consideration paid by B (\$500,000) by 50 percent. Fifty (50) percent equals the fair market value of the property situated within Riverhead (\$375,000) divided by the total fair market value of the property (\$750,000). The amount of consideration used to compute the tax is \$250,000.

Example 3: Corporation A owns property which is situated partly within Riverhead and partly within Southampton. This is the only asset of corporation A.

One hundred percent of the stock of corporation A is sold to corporation B for \$300,000. Since a controlling interest in corporation A was transferred to corporation B, there was a taxable conveyance of the real property owned by corporation A to corporation B. An appraisal of the real property indicates that the total fair market value of the property is \$250,000 and that the fair market value of the property situated within Riverhead is \$200,000.

The amount of consideration used to compute the tax is \$200,000. The appraised fair market value is used rather than an allocated portion of the amount paid for the stock.

(c) Where the methods provided under this section do not allocated the consideration in a fair and equitable manner, the Treasurer may require a grantor and grantee to allocate the consideration under such method as he prescribes, as long as the prescribed method results in a fair and equitable allocation.

#### SECTION 14-11.1-12 CREDIT FOR PRIOR TRANSFER TAX PAID.

(a) A grantee is allowed a credit against the tax due on a conveyance of real property to the extent that tax was paid by the grantee on a prior creation of a leasehold of all or a portion of the same real property or on the granting of an option or contract to purchase all or a portion of the same property.

(b) The credit is computed by multiplying the tax paid on the

creation of the leasehold or on the granting of an option or contract by a fraction, the numerator of which is the value of the consideration used to compute the tax paid which is not yet due to the grantee on the date of the subsequent conveyance (and which the grantor will not be entitled to receive after such date), and the denominator of which is the total value of the consideration used to compute the tax paid.

Example: A, the owner of real improved property, leased the property to B for \$400,000 consideration, which was to be paid to A over the term of the lease.

Under the terms of the lease, B was provided an option to purchase the property. B paid a real estate transfer tax of \$3000 based upon the \$400,000 consideration. Several years later, before the expiration of the lease, B exercised the option and purchased the property from A. Up to the date of the sale, A had received \$300,000 of the total \$400,000 consideration. As a result of the sale, A was not entitled to receive the remaining \$100,000 of consideration. B is entitled to a credit against the transfer tax due on the sale of the property computed as follows:  $\$100,000 / \$400,000 \times \$3000 = \$750$  credit.

#### SECTION 14-11.1-13 RETURNS.

(a)

(1) Except as provided in paragraph (2) of this subdivision, the grantor and grantee must file a joint return for each conveyance whether or not tax is due.

The return must be made on a form prescribed by the Treasurer.

(2) The filing of a joint return by the grantor and grantee as described in paragraph (1) of this subdivision is not required for a conveyance of an easement, or license to a public utility as defined in subdivision 2 of section 186-a of the Tax Law, if each of the following conditions are met:

(I) the consideration for the easement or license is \$2 or less; and

(ii) such consideration is clearly stated in the instrument of conveyance.

(b) Except as provided in paragraph (a)(2) of this section, if a conveyance is to be recorded, the return must be filed with the recording officer. The recording officer cannot record a

conveyance unless the transfer tax return has been filed and any tax due has been paid. The recording officer is authorized to collect the tax and accept returns only in those cases where an instrument effecting a conveyance of real property is presented for recording. The recording officer must indicate the amount of tax paid on the return and on the instrument presented for recording. If a conveyance is not recorded, or if the conveyance will be recorded after the time has expired for paying the tax, the tax return, together with any tax due, must be filed with the Treasurer at the time indicated in subdivision (c) of this section. Upon receiving the return and any tax due, the Treasurer will issue upon request, a receipt to the person filing the return evidencing the filing of the return and the payment of tax. For purposes of recording the instrument effecting the conveyance the recording officer shall handle such receipt in the same manner as a return filed with the recording officer.

(c) The return is due and the tax must be paid not later than the 15th day after the date on which the instrument effecting the conveyance is delivered by the grantor to the grantee. For purposes of this Part, the date of the instrument is presumed to be the date of the delivery of the instrument. This presumption may be rebutted by the person liable for payment of the tax.

(d) Both the grantor and the grantee are required to sign the return. If the conveyance has more than one grantor or grantee, all grantors and grantees shall sign the return. Nonetheless, if any one of the grantors or grantees sign the return, it will be accepted as a valid return by the recording officer and by the Treasurer. However, those grantors and grantees not signing the return are not relieved of any liability for the tax due and the period of limitations for determination of tax due provided for by law does not apply to anyone who does not sign the return.

(e) For good cause shown, the Treasurer may grant an extension of time not exceeding three months within which to file a return. An application for such extension must be made in writing prior to the due date of the return. Where an extension of time is granted, the taxpayer is nevertheless required to file a tentative return on or before the due date of the return.

A final return must be filed on or before the expiration date of the additional period of time granted. The balance of the tax due plus interest thereon at the underpayment rate of interest prescribed by this Chapter must be paid at the time of the filing of the final return.

(f) Any tax return filed with the Treasurer pursuant to subdivision (b) of this section should be mailed to the Town Supervisor.

(g) Where a taxpayer is claiming an exemption from the tax pursuant to Section 100.8 (b) (10) of this Chapter, the tax return shall be signed by the Town Attorney, or other town official designated by the Town Board approving said exemption.

#### SECTION 14-11.1-14 DETERMINATION OF TAX

(a) If the required return is not filed, or if a filed return is incorrect or incomplete, the Treasurer will determine the tax due from whatever records and information are available, including the assessed valuation of the real property or interest therein and other appropriate factors. Notice of such determination will be given to the person liable for the payment of the tax.

(b) The provisions of the Civil Practice Law and Rules, or any other law relative to limitations of time for the enforcement of a civil remedy, do not apply to any proceeding or action taken by the Town to levy, appraise, assess, determine or enforce the collection of any tax or penalty provided by Article 31-D of the Tax Law and Local law No. of 1998. No determination of tax due shall be made after the expiration of more than three years from the date of the filing of a return; provided however, that where no return has been filed as provided by law or in the case of a willfully false or fraudulent return, the tax may be assessed at any time.

(c) Where, before the expiration of the period prescribed for the determination of tax due, a taxpayer has consented in writing that such period be extended, the amount of any tax due may be determined at any time within such extended period. The period so extended may be further extended by subsequent consents in writing made before the expiration of the extended period.

(d) The notice of determination finally and irrevocably fixes the tax unless:

(1) The person assessed petitions the Town Supervisor for a hearing within 90 days from the date of the notice; or

(2) The Treasurer redetermines the amount of tax due. In any case before the Town Supervisor, the burden of proof is on the petitioner. After a hearing has been held, the Town Supervisor shall provide copies of the determination to the petitioner and to the Treasurer.

(e) Before the petitioner can initiate a proceeding for

judicial review, the petitioner must first deposit the tax, penalties and interest due with the department and also file with the Treasurer an undertaking in such amount and with such sureties as a justice of the Supreme Court shall approve, to the effect that if such proceeding is dismissed or the tax confirmed, the petitioner will pay all costs and charges which may accrue in the prosecution of the proceeding. At the option of the petitioner, such undertaking filed with the Treasurer may be in a sum sufficient to cover the taxes, penalties and interest thereon stated in such determination plus the costs and charges which may accrue in the prosecution of the proceeding, in which event the petitioner shall not be required to deposit such taxes, penalties and interest as a condition precedent to the application.

(f) A person liable for the tax may consent to have the tax due finally and irrevocably fixed, prior to the ninety-day period referred to in subdivision (d) of this section, by filing with the Treasurer a signed consent statement on such form as the Treasurer prescribes. The signed consent statement may be filed whether or not a determination of tax pursuant to subdivision (a) of this section has been issued by the Treasurer.

#### SECTION 14-11.1-15 REFUNDS.

(a) A grantor or grantee claiming to have erroneously paid the tax imposed pursuant to Article 31-D of the Tax Law, and Local Law No. of 1998, or some other person designated by such grantor or grantee may file an application for refund within two years from the date of payment. If a taxpayer has consented in writing to the extension of the period for determination of tax due, as provided in this chapter, the period for filing an application for a refund will not expire prior to six months after the extended period in which a determination of tax due may be made. The application for refund must be filed on a form prescribed by the Treasurer.

(b) The application for refund may be granted or denied in whole or in part by the Town Supervisor. The Town Supervisor shall notify the applicant of the determination by mail. Within 90 days after the mailing of the determination of tax, the taxpayer must petition the Town Supervisor for a hearing. After a hearing, the Town Supervisor shall mail a notice of the determination to the applicant and to the Treasurer. The applicant may petition for judicial review of the decision of the Town Supervisor provided that the applicant files an undertaking with the Treasurer for such amount and with such sureties as a justice of the Supreme Court shall approve, to the effect that if such proceeding is dismissed or the tax confirmed, the applicant will pay all costs and charges which

may accrue in the prosecution of the proceeding.

(c) A person shall not be entitled to a refund of tax, interest or penalty determined to be due where the person has had a hearing or an opportunity for a hearing or has failed to take advantage of the remedies provided. However, a person filing a signed statement with the Treasurer consenting to the tax due, before a determination assessing tax is issued to that person, may apply for a refund within the time provided in subdivision (a) of this section. Tax, interest or penalty determined to be due by the Treasurer may be refunded only if the determination is found to be erroneous, illegal, unconstitutional or otherwise improper after review by the Town Supervisor or in a proceeding under Article 78 of the Civil Practice Law and Rules.

(d) Interest amounting to one dollar or more shall be allowed upon any refund. Interest at the overpayment rate shall be paid from the date when the tax, penalty or interest refunded was paid to a date preceding the date of the refund check by not more than thirty days. For purposes of this subdivision, any tax paid before the last day prescribed for its payment shall be deemed to have been paid on such last day.

(e) All claims for refund must be filed with the County Treasurer.

#### SECTION 14-11.1-16 REMEDIES EXCLUSIVE.

The remedies provided by sections of this chapter are the exclusive remedies available to any person for the review of tax liability imposed by Article 31-D of the Tax Law. No determination or proposed determination of tax or determination on any application for refund may be enjoined or reviewed by any action for declaratory judgment, an action for money had and received, or by any action or proceeding other than a proceeding under Article 78 of the Civil Practice Law and Rules.

#### SECTION 14-11.1-17 LIABILITY OF RECORDING OFFICER.

A recording officer, or any other person designated to act as an agent, is not liable for any inaccuracy in the amount of tax collected so long as the tax is computed and collected on the amount of consideration, or the value of the interest conveyed, as stated on the return required to be filed pursuant to this Chapter.

#### SECTION 14-11.1-18 INTEREST AND CIVIL PENALTIES

(a) If it is determined that there has been an underpayment of

tax, interest is due at the underpayment rate on the amount of tax not paid. If any amount of tax is not paid on or before the last date prescribed for payment, such interest on the tax not paid is due for the period from such last date to the date paid.

(b) Any grantor or grantee who fails to file a return or pay any tax due within the time required by this Chapter is subject to a penalty of 10 percent of the amount of tax due. In addition, there is imposed an interest penalty of 2 percent of the amount of tax due per month of delay or fraction thereof after the expiration of the first month after such return was required to be filed or such tax became due. Such interest penalty may not exceed 25 percent. If the Treasurer determines that the failure to timely file a return or pay any tax was due to reasonable cause and not due to willful neglect, the Treasurer shall remit, abate or waive all of such penalty and interest penalty.

#### SECTION 14-11.1-19 REASONABLE CAUSE

(a) Where a person:

(1) fails to file any return on or before the last day prescribed for filing; or

(2) fails to pay the taxes imposed pursuant to Article 31-D of the Tax Law on or before the last day prescribed for paying;

the penalty and where applicable, the interest penalty must be imposed unless it is shown that such failure was due to reasonable cause and not due to willful neglect. In the event that such penalty and interest penalty have been imposed and it is later determined that failure to timely file the return or timely pay the tax was due to reasonable cause and not due to willful neglect, all of the penalty and interest penalty will be canceled. The absence of willful neglect alone is not sufficient grounds for not imposing the penalty and interest penalty or for canceling such penalty and interest penalty.

(b) All of the facts alleged as a basis for reasonable cause for failure to timely file a return or for failure to timely pay any tax due may be required to be affirmatively shown in a written statement made by the person liable for the penalty and interest penalty. Where such person is unable to provide the statement described in this subdivision or does not have a personal knowledge of the facts, a showing of reasonable cause may be made on behalf of the person by an individual with a

personal knowledge of the facts, a showing of reasonable cause may be made on behalf of the person by an individual with a personal knowledge of the facts. In determining whether reasonable cause exists, in addition to an evaluation of the facts, such person's previous compliance record with respect to all of the taxes imposed pursuant to the Tax Law may be taken into account.

(c) The following exemplify grounds for reasonable cause, where clearly established by the person liable for the penalty and interest penalty or established on such person's behalf;

(1) The death or serious illness of such person or any other person acting in a fiduciary or representative capacity for such person, or such person's unavoidable absence from the usual place of business, which precluded timely compliance, may constitute reasonable cause provided that:

(I) in the case of the failure to file any return, the applicable return is filed; or

(ii) in the case of the failure to pay any tax, such amount is paid;

within a justifiable period of time after death, illness or absence. A justifiable period of time is that period which is substantiated by such person or such person acting in a fiduciary or representative capacity as a reasonable period of time for filing the return and/or paying any tax based on the facts and circumstances in each case.

(2) The destruction of such person's place of business or business records or the destruction of the place of business or business records of any other person acting in a fiduciary or representative capacity for such person with respect to the conveyance by a fire or other documented casualty, which precluded timely compliance to file a return or to pay the tax due, may constitute reasonable cause provided that:

(I) in the case of the failure to file any return, the applicable return is filed; or

(ii) in the case of the failure to pay any tax, such amount is paid;

within a justifiable period of time after the casualty has taken place. A justifiable period of time is that



capacity, as a reasonable period of time for filing the return and/or for paying any tax, based on the facts and circumstances in each case.

(3) The inability for reasons beyond such person's control to timely obtain and assemble essential information recruited for the preparation of a complete return, despite the exercise of reasonable efforts, may constitute reasonable cause, provided a return is timely filed and the tax due, if any, is paid with the return based on the information that is known. A statement of facts shall accompany the return setting forth the reasons why all the essential information cannot be presently obtained. When such essential information is ascertained, an additional return must be filed immediately and any, further tax due must accompany such return.

Example 1: X contracts to sell Y 5 acres of land. The contract stipulates that the consideration for the conveyance of the real property is \$1,200,000, plus 10% of the net profit realized on any subsequent sale of the real property by Y. X timely filed a return and paid the tax due based on the information that was known along with a statement of facts attached setting forth the reason why all the essential information cannot be presently obtained.

As soon as X was cognizant that Y had sold the land and building and determined the net profit realized, X immediately filed an additional return together with the payment of any further tax due. This constitutes reasonable cause for failure to pay the entire tax due on or before the 15th day following the date of conveyance.

(5) Any other cause for delinquency which would appear to a person of ordinary prudence and intelligence as a reasonable cause for delay and which clearly indicates an absence of willful neglect may be determined to be reasonable cause. Ignorance of the law, however, will not be considered as a basis for reasonable cause.

#### SECTION 14-11.1-20 SATURDAYS, SUNDAYS AND LEGAL HOLIDAYS.

When the last day prescribed (including the last day covered by an extension of time) for filing a document, making a payment or performing any acts falls on a Saturday, Sunday or a day which is a legal holiday in the State of New York, the performance of such acts will be considered timely if performed on the next succeeding day which is not a Saturday, Sunday or legal holiday.

Adopted

TOWN OF RIVERHEADAWARDS BID FOR LANDSCAPING SERVICESRESOLUTION # 328COUNCILMAN KWASNA

offered the following resolution, which was seconded by

COUNCILMAN LULL

WHEREAS, the Town Clerk was authorized to publish and post a notice to bidders for **LANDSCAPING SERVICES** for the Town of Riverhead at the Calverton Facility (Grumman Property);

WHEREAS, bids were received, opened, and read aloud on the 8th day of March, 1999, at 11:00 a.m. at Town Hall, 200 Howell Avenue Riverhead, New York 11901, the date, time, and place given in the notice to bidders.

NOW, THEREFORE, BE IT

RESOLVED, that the bid for **LANDSCAPING SERVICES**, be and is hereby awarded to Goodale Brothers, Inc., contract period being April 14, 1999 through October 27, 1999, based on a seasonal rate of \$9,500.00.

RESOLVED, that the Town Clerk be and is hereby authorized to forward a certified copy of this resolution to Goodale Brothers, Inc., Frank Palmieri-Chief Engineer at the Calverton Site, Andrea Lohneiss-Community Development Director and the Purchasing Department.

**THE VOTE**Cardinale ☒ Yes ☐ No Kent ☒ Yes ☐ NoKwasna ☒ Yes ☐ No Lull ☒ Yes ☐ NoVilella ☒ Yes ☐ NoTHE RESOLUTION WAS ☒ WAS NOT ☐

THEREUPON DULY DECLARED ADOPTED

4/6/99

Adopted

## TOWN OF RIVERHEAD

Resolution # 329**ADOPTS A LOCAL LAW AMENDING CHAPTER 52 ENTITLED, "BUILDING CONSTRUCTION" OF THE RIVERHEAD TOWN CODE**COUNCILMAN LULL

offered the following resolution, was seconded by

COUNCILMAN CARDINALE

**WHEREAS**, the Town Clerk was authorized to publish and post a public notice to hear all interested persons to consider a proposed local law to amend Chapter 52 entitled "Building Construction" of the Riverhead Town Code; and

**WHEREAS**, a public hearing was held on the 16th day of March, 1999 at 2:20 o'clock p.m. at Riverhead Town Hall, 200 Howell Avenue, Riverhead, New York, the date, time and place specified in said public notice, and all persons wishing to be heard were heard.

**NOW THEREFORE BE IT RESOLVED**, that an amendment to Chapter 52 entitled "Building Construction" of the Riverhead Town Code be and is hereby adopted as specified in the attached notice of adoption; and be it further

**RESOLVED**, that the Town Clerk be and is hereby authorized to publish the attached notice of adoption once in the **News Review** and to post same on the signboard at Town Hall; and be it further

**RESOLVED**, that the Town Clerk be and is hereby authorized to forward a certified copy of this resolution to the Building Department; the Planning Department and the Planning Board.

**THE VOTE**

Cardinale	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	Kent	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Kwasna	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	Lull	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Villella	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No			

THE RESOLUTION WAS ☒ WAS NOT ☐

THEREUPON DULY DECLARED ADOPTED

**TOWN OF RIVERHEAD  
NOTICE OF ADOPTION**

**PLEASE TAKE NOTICE**, that the Town Board of the Town of Riverhead adopted a local law to amend Chapter 52, entitled "Building Construction" of the Riverhead Town Code at its regular meeting held on April 6, 1999 as follows:

**§ 52-10. Building permit fees.**

E. Pre-construction fee. If any land clearing or excavation or building or commencement of any construction activity is without the benefit of applicable Town permits, all fees associated with any land clearing or excavation or building or construction activity will be equal to double the otherwise applicable fee for all permits as provided by the Town Code.

Dated: Riverhead, New York  
April 6, 1999

**BY ORDER OF THE TOWN BOARD  
OF THE TOWN OF RIVERHEAD**

**BARBARA GRATTAN, Town Clerk**

\* Underscore represents addition(s)

4/6/99

Adopted

## TOWN OF RIVERHEAD

Resolution # 330

**AUTHORIZES THE TOWN ATTORNEY TO ORDER APPRAISALS FROM VARIOUS APPRAISERS/APPRaisal COMPANIES FOR PROPERTY LOCATED WITHIN THE TOWN OF RIVERHEAD IN CONNECTION WITH CHAPTER 44 OF THE RIVERHEAD TOWN CODE ENTITLED, "AGRICULTURAL LANDS PRESERVATION"**

**COUNCILMAN CARDINALE**

offered the following resolution, was seconded by

**COUNCILMAN KENT**

**WHEREAS**, pursuant to Chapter 44 of the Riverhead Town Code entitled, "Agricultural Lands Preservation" and the Agreement between the Town of Riverhead and Peconic Land Trust, the Town Attorney is required to order appraisals in connection with the acquisition of development rights of certain parcels located in the Town of Riverhead.

**NOW THEREFORE BE IT HEREBY RESOLVED**, that the Town Board of the Town of Riverhead be and hereby authorizes the Town Attorney to order appraisals for property located within the Town of Riverhead pursuant to Chapter 44 of the Riverhead Town Code from the following appraisers/appraisal companies:

R.J. Matuza & Associates  
Pase & Pase Appraisers  
R. DeGeronimo;

Patrick Given Associates  
Clark & Marshall

Rogers & Taylor Appraisers  
Stephen H. Schuster

and be it further

**RESOLVED**, that the Town Clerk is hereby directed to forward a certified copy of this resolution to the aforementioned appraisers; the Town Attorney's Office and the Office of Accounting.

**THE VOTE**

Cardinale	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	Kent	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Kwasna	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	Lull	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Villella	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No			

THE RESOLUTION WAS ☒ WAS NOT ☐

THEREUPON DULY DECLARED ADOPTED

4/6/99

Adopted

**TOWN OF RIVERHEAD**

Resolution # 331

**APPOINTS A BUS DRIVER**  
**TO THE RIVERHEAD RECREATION DEPARTMENT**

COUNCILMAN KENT offered the following resolution,  
which was seconded by COUNCILMAN KWASNA

**RESOLVED**, that Claudette Tuttle is hereby appointed to serve as a Bus Driver, April 6, 1999 to and including, December 31, 1999 to be paid at the rate of \$10.90 per hour, and to serve at the pleasure of the Town Board; and

**BE IT FURTHER, RESOLVED**, that this position is subject to the following condition(s):

All applications and appropriate forms are to be completed (in the Office of Accounting) PRIOR to start date; and

**BE IT FURTHER, RESOLVED**, that the Town Board hereby authorizes the Town Clerk to forward this Resolution to the Recreation Department and the Office of Accounting.

**THE VOTE**

Cardinale	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	Kent	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Kwasna	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	Lull	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Villella	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No			

THE RESOLUTION WAS ☒ WAS NOT ☐

THEREUPON DULY DECLARED ADOPTED

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**Adopted**

RESOLUTION # 332

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72113-3135

At a regular meeting of the Town Board of the Town of Riverhead, Suffolk County, New York, held at the Town Hall, 200 Howell Avenue, in Riverhead, New York, in said Town, on the 6<sup>th</sup> day of April, 1999, at 7:00 o'clock P.M., Prevailing Time.

PRESENT:

COUNCILMAN LULL

offered the

VINCENT VILLELLA  
Supervisor

following resolution which was  
seconded by COUNCILMAN LULL

PHILIP CARDINALE  
Councilman

CHRISTOPHER KENT  
Councilman

MARK KWASNA  
Councilman

JAMES LULL  
Councilman

-----:  
: In the Matter :  
: of :  
: the Increase and Improvement :  
: of the Facilities of Riverhead :  
: Water District in the Town :  
: of Riverhead, Suffolk County, :  
: New York :  
: -----:

ORDER CALLING  
PUBLIC HEARING

WHEREAS, by proceedings heretofore duly had and taken, and, particularly, by order dated June 2, 1998, the Town Board of the Town of Riverhead, Suffolk County, New York, determined it to be in the public interest to increase and improve the facilities of the Riverhead Water District, by the construction of wells and a pump

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station and the purchase and installation of transmission mains incidental to such well work, at an aggregate maximum estimated cost of \$1,943,000; and

WHEREAS, said Town Board has been successful in obtaining a grant for said new wells and transmission mains, the demolition of existing water facilities, new building hook-ups, additional new transmission mains and a new district-wide SCADA control system; and

WHEREAS, the Town Board of said Town has caused to be prepared a new map, plan and report, including an estimate of cost, pursuant to Section 202-b of the Town Law, relating to the increase and improvement of the facilities of the Riverhead Water District providing for said new project, at a aggregate maximum estimated cost of \$3,743,000 and an estimated local share of \$1,943,000, being the same as that previously authorized; and

WHEREAS, said increase and improvement of facilities of the Riverhead Water District is now proposed to consist of (a) the construction of wells and a pump station building, at a maximum estimated cost of \$1,750,000; (b) the purchase and installation of transmission mains both incidental and not incidental to said well work, at an estimated cost of \$1,085,000; (c) the demolition of existing water facilities, at a maximum estimated cost of \$135,000; (d) the construction of new building hook-ups, at a maximum estimated cost of \$100,000; and (e) a new district-wide SCADA control system, at a maximum estimated cost of \$495,000, including contingency of \$178,000 to be allocated and expended, if necessary, to the aforesaid sub-projects as the Town Board shall determine



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necessary and appropriate, at an aggregate maximum estimated cost of \$3,743,000, for which EDA grant proceeds are anticipated to be received in the amount of \$1,800,000 with the local share to the Riverhead Water District estimated to be \$1,943,000; and

WHEREAS, said capital project, as proposed, has been determined to be an Unlisted Action pursuant to the regulations of the New York State Department of Environmental Conservation promulgated pursuant to the State Environmental Quality Review Act, which as proposed, the Town Board has determined will not have a significant effect on the environment; and

WHEREAS, it is now desired to call a public hearing on the question of authorizing such increase and improvement of facilities at an aggregate maximum estimated cost of \$3,743,000; NOW, THEREFORE, IT IS HEREBY

ORDERED, by the Town Board of the Town of Riverhead, Suffolk County, New York, as follows:

Section 1. A public hearing will be held at the Town Hall, 200 Howell Avenue, in Riverhead, New York, in said Town, on the 20<sup>th</sup> day of April, 1999, at 7:20 o'clock P.M., Prevailing Time, on the question of increasing and improving the facilities of The Riverhead Water District in the manner described in the preambles hereof, and to hear all persons interested in the subject thereof, concerning the same, and to take such action thereon as is required or authorized by law.

Section 2. The Town Clerk is hereby authorized and directed to cause a copy of the Notice of Public Hearing hereinafter provided to be published once in News-Review, the official

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newspaper of said Town, and also to cause a copy thereof to be posted on the sign board of the Town, such publication and posting to be made not less than ten, nor more than twenty, days before the date designated for the hearing.

Section 3. The notice of public hearing shall be in substantially the following form:

## THE VOTE

Cardinale	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	Kent	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Kwasna	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	Lull	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Villella	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No			

THE RESOLUTION WAS ☒ WAS NOT ☐

THEREUPON DULY DECLARED ADOPTED

NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN that the Town Board of the Town of Riverhead, Suffolk County, New York, will meet at the Town Hall, in Riverhead, New York, in said Town, on the 20<sup>th</sup> day of April, 1999, at 7:20 o'clock P.M., Prevailing Time, for the purpose of conducting a public hearing for the specific object or purpose of paying the cost of the increase and improvement of the facilities of Riverhead Water District in the Town of Riverhead, Suffolk County, New York, within said Town, consisting of (a) the construction of wells and a pump station building, at a maximum estimated cost of \$1,750,000; (b) the purchase and installation of transmission mains both incidental and not incidental to said well work, at an estimated cost of \$1,085,000; (c) the demolition of existing water facilities, at a maximum estimated cost of \$135,000; (d) the construction of new building hook-ups, at a maximum estimated cost of \$100,000; and (e) a new district-wide SCADA control system, at a maximum estimated cost of \$495,000, including contingency of \$178,000 to be allocated and expended, if necessary, to the aforesaid sub-projects as the Town Board shall determine necessary and appropriate, at an aggregate maximum estimated cost of \$3,743,000, for which EDA grant proceeds are anticipated to be received in the amount of \$1,800,000 with the local share to the Riverhead Water District estimated to be \$1,943,000.

Said project has been determined to be an Unlisted Action for purposes of the State Environmental Quality Review Act which as

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proposed, the Town Board has determined will not result in any significant environmental effects.

At said public hearing said Town Board will hear all persons interested in the subject matter thereof.

Dated: Riverhead, New York  
April 6, 1999

BY ORDER OF THE TOWN BOARD OF  
THE TOWN OF RIVERHEAD,  
SUFFOLK COUNTY, NEW YORK

By: Barbara Grafton  
Town Clerk

Section 4. This Order shall take effect immediately.

The question of the adoption of the foregoing Order was duly put to a vote on roll call, which resulted as follows:

<u>Suoervisor Villella</u>	VOTING	<u>Yes</u>
<u>Councilman Cardinale</u>	VOTING	<u>Yes</u>
<u>Councilman Kent</u>	VOTING	<u>Yes</u>
<u>Councilman Kwasna</u>	VOTING	<u>Yes</u>
<u>Councilman Lull</u>	VOTING	<u>Yes</u>

The Order was thereupon declared duly adopted.

\* \* \* \* \*

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STATE OF NEW YORK                    )  
                                          ) ss:  
COUNTY OF SUFFOLK                    )

I, the undersigned Clerk of the Town of Riverhead, Suffolk County, New York, DO HEREBY CERTIFY:

That I have compared the annexed extract of the minutes of the meeting of the Town Board of said Town, including the order contained therein, held on the 6th day of April, 1999, with the original thereof on file in my office, and that the same is a true and correct transcript therefrom and of the whole of said original so far as the same relates to the subject matters therein referred to.

I FURTHER CERTIFY that all members of said Board had due notice of said meeting.

I FURTHER CERTIFY that, pursuant to Section 103 of the Public Officers Law (Open Meetings Law), said meeting was open to the general public.

I FURTHER CERTIFY that, PRIOR to the time of said meeting, I duly caused a public notice of the time and place of said meeting to be given to the following newspapers and/or other news media as follows:

<u>Newspaper and/or other news media</u>	<u>Date given</u>
------------------------------------------	-------------------

Times Review

April 5, 1999

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-2-

I FURTHER CERTIFY that PRIOR to the time of said meeting, I duly caused public notice of the time and place of said meeting to be conspicuously posted in the following designated public location(s) on the following dates:

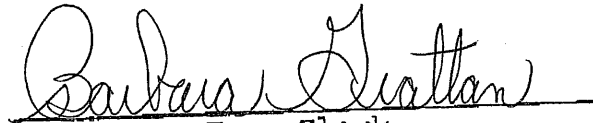
Designated Location(s)  
of posted notice

Date of Posting

Town Clerk's Bulletin Board

April 7, 1999

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said Town this 7th day of April, 1999.

  
Town Clerk

(CORPORATE  
SEAL)

April <sup>6</sup> 7, 1999

Adopted

TOWN OF RIVERHEAD

RESOLUTION#333

AUTHORIZES RATE SCHEDULE OF KALOGERAS AND GROSSER,  
CONSULTING ENGINEERS, P.C.

COUNCILMAN LULL offered the following resolution which was seconded by COUNCILMAN CARDINALE.

BE IT RESOLVED, that the Town Clerk be, and hereby is, authorized to forward a copy of this resolution to the Purchasing Department and the Community Development Office.

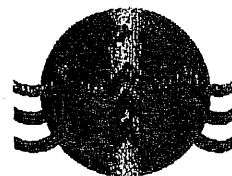
**THE VOTE**

Cardinale ☒ Yes ☐ No Kent ☒ Yes ☐ No  
Kwacna ☒ Yes ☐ No Lull ☒ Yes ☐ No  
Vilella ☒ Yes ☐ No

THE RESOLUTION WAS ☒ WAS NOT ☐  
THE RESOLUTION WAS DULY DECLARED ADOPTED



**P. W. GROSSER**  
CONSULTING  
ENGINEER &  
HYDROGEOLOGIST, P.C.



**KALOGERAS &  
GROSSER**  
CONSULTING  
ENGINEERS, P.C.

**PWGC/K&G**

## 1999 HOURLY RATE SCHEDULE

630	Principals	\$ 165.00
JOHNSON	Senior Hydrogeologist	150.00
AVENUE	Senior Project Manager - Engineer	140.00
SUITE 7	Senior Project Manager - Hydrogeologist	120.00
BOHEMIA	Engineering Consultant	105.00
NEW YORK	Senior Engineer	98.00
11715-2518	Information Systems Manager	84.00
PHONE:	Project Manager - Environmental	84.00
516-589-6353	Project Engineer	74.00
FAX:	CADD System	63.00
516-589-8705	Project Hydrogeologist	68.00
VISIT US AT:	Engineer I	55.00
www.pwgc-kg.com	Environmental Scientist	50.00
	Field Hydrogeologist	50.00
	Technical Editor/Technical Support	45.00
	Construction Inspector	45.00
	CADD Operator	35.00
	Field Support	26.00



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Rev. 1/5/99

Printed on recycled paper

TOTAL P.02

Adopted

## TOWN OF RIVERHEAD

RESOLUTION # 334AUTHORIZES TOWN CLERK TO PUBLISH AND POST NOTICE TO  
BIDDERS FOR ANNUAL TOWN-WIDE CONSTRUCTION CONTRACT

Adopted: April 6, 1999

COUNCILMAN CARDINALE offered the following resolution which  
was seconded by COUNCILMAN KENT.

**RESOLVED**, that the Town Clerk be and is hereby authorized to publish and post the attached Notice to Bidders for the Annual Town-wide Construction Contract in the April 15, 1999 issue of the official Town newspaper; and

**BE IT FURTHER RESOLVED**, that the Town Clerk be and is hereby authorized to forward a certified copy of this resolution to Ken Testa, Charles Bloss and the Office of Accounting.

## THE VOTE

Cardinale	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	Kent	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Kwasna	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	Lull	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Vilella	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No			

THE RESOLUTION WAS ☒ WAS NOT ☐  
THEREUPON DULY DECLARED ADOPTED

**TOWN OF RIVERHEAD  
NOTICE TO BIDDERS**

**SEALED PROPOSALS for the ANNUAL TOWN-WIDE CONSTRUCTION CONTRACT, Riverhead, New York will be received by the Town Clerk, Town of Riverhead, at the Office of the Town Clerk, 200 Howell Avenue, Riverhead, New York until 11:00 a.m. prevailing time on April 30, 1999, at which time and place they will be publicly opened and read aloud.**

**Plans and specifications may be examined and obtained on or about April 19, 1999, at the Office of the Town Clerk between the hours of 8:30 a.m. and 4:30 p.m. weekdays, except holidays.**

**A deposit of \$50.00 will be required for each copy of the Contract Documents.**

**Each proposal must be submitted on the form provided and must be accompanied by a bid surety as stated in the Instruction to Bidders.**

**The Town of Riverhead reserves the right to reject any and all bids.**

**BY ORDER OF THE RIVERHEAD TOWN BOARD  
Barbara A. Grattan, Town Clerk  
Riverhead, NY 11901**

**Dated: April 6, 1999**

Adopted

## TOWN OF RIVERHEAD

RESOLUTION # 335

**AUTHORIZES BUDGET ADJUSTMENT  
LANDFILL HYDROGEOLOGIC PROJECT  
ENGINEERING SERVICES**

Adopted: April 6, 1999

COUNCILMAN KENT offered the following resolution which  
was seconded by COUNCILMAN IZZO.

**WHEREAS, the New York State Department of Environmental Conservation has required that the Town of Riverhead prepare a Solid Waste Management Plan for Capping and Closure of the Town of Riverhead Landfill facility; and**

**WHEREAS, as part of the preparation, the NYS DEC required that groundwater monitoring wells be installed at the site as part of the Hydrogeologic Workplan; and**

**WHEREAS, the Town of Riverhead entered into an agreement with Young & Young for engineering and surveying services for the implementation and inspection of the groundwater monitoring wells.**

**NOW, THEREFORE, BE IT RESOLVED, that Town of Riverhead Purchase Order No. 982128 be adjusted to transfer \$1,655.00 from 406.081600.543506.80001 to 406.081600.543500.80001 to cover the cost of the final invoice; and**

**BE IT FURTHER RESOLVED, that the Town Clerk be and is hereby authorized to forward a certified copy of this resolution to Ken Testa and the Office of Accounting.**

**THE VOTE**

Cardinale	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	Kent	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Kwasna	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	Lull	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Vilella	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No			

THE RESOLUTION WAS ☒ WAS NOT ☐

THEREUPON DULY DECLARED ADOPTED

April 6, 1999

Adopted

TOWN OF RIVERHEAD

Resolution # 336

AUTHORIZES SUPERVISOR TO EXECUTE AGREEMENT

WITH COUNTY OF SUFFOLK (YOUTH BUREAU)

COUNCILMAN KWASNA offered the following  
resolution, which was seconded by COUNCILMAN LULL.

WHEREAS, the Riverhead Town Board and the County of Suffolk desire to make available a Youth Development Delinquency Program in the Town of Riverhead.

NOW, THEREFORE, BE IT, RESOLVED, that the Supervisor be and hereby is authorized to enter into and execute an agreement between the County of Suffolk and Town of Riverhead to make available a Youth Development Delinquency Program in the Town of Riverhead; and

BE IT FURTHER RESOLVED, that the Town Clerk be and hereby is directed to forward a certified copy of this resolution to the County of Suffolk, Suffolk County Youth Bureau, Attn: Clare E. Rosen, Director, H. Lee Dennison Building, PO Box 6100, 100 Veterans Memorial Highway, Hauppauge, NY 11788; the Riverhead Juvenile Aid Bureau and the Office of Accounting.

THE VOTE  
Cardinale ☒ Yes ☐ No Kent ☒ Yes ☐ No  
Kwasna ☒ Yes ☐ No Lull ☒ Yes ☐ No  
Villella ☒ Yes ☐ No  
THE RESOLUTION WAS ☒ WAS NOT  
THEREUPON DULY DECLARED ADOPTED

EXTENSION AGREEMENT

THIS IS AN EXTENSION of AGREEMENT NO. 001-7320-4980-57-00040, last dated, February 18, 1997 (the "Agreement") between the COUNTY OF SUFFOLK ("County") a municipal corporation of the State of New York, having its principal office at the County Center, Riverhead, New York 11901, acting through its duly constituted YOUTH BUREAU ("Youth Bureau" or "Department"), located at the H. Lee Dennison Bldg. - 3rd Floor, 100 Veterans Memorial Highway, P. O. Box 6100, Hauppauge, New York 11788-0099, and TOWN OF RIVERHEAD (JUVENILE AID BUREAU-YOUTH COUNSELING PROGRAM) ("Contractor"), a New York not-for-profit corporation, having its principal place of business at 210 Howell Avenue, Riverhead, New York 11901.

The parties hereto desire to extend the term of the Agreement from December 31, 1998 through December 31, 1999, and the period January 1, 1999 through December 31, 1999 is referred to as the "Extension Period," and sufficient funding exists in the 1999 Suffolk County Operating Budget.

TERM OF AGREEMENT: Shall be January 1, 1997 through December 31, 1999.

PERCENTAGE OF STATE AID: 18% PERCENTAGE OF ADVANCE: 25%

TOTAL COST OF AGREEMENT FOR THE EXTENSION PERIOD: Shall not exceed \$31,010.

TERMS AND CONDITIONS: Shall be as set forth in Exhibit A1-1999 attached.

IN WITNESS WHEREOF, the parties hereto have executed this Amendment of the latest date written below.

TOWN OF RIVERHEAD (JUVENILE AID  
BUREAU-YOUTH COUNSELING PROGRAM)

By: [Signature]  
Supervisor

Date: 12/22/98

APPROVED AS TO FORM, NOT  
REVIEWED AS TO EXECUTION

ROBERT J. CIMINO  
Suffolk County Attorney

By: [Signature]  
Robertson Hatch  
Assistant County Attorney

Date: 12/22/98

COUNTY OF SUFFOLK

By: [Signature]  
ERIC A. KOPP  
Chief/Deputy County Executive

Date: 1/19/99

APPROVED:

[Signature]  
CLARE E. RODEN, Director  
Youth Bureau  
Human Services Division  
OFFICE OF THE COUNTY EXECUTIVE

Date: \_\_\_\_\_

# Adopted

4/6/1999

Town of Riverhead

Resolution # 337

ESTABLISHES THE POSITION OF DEPUTY TOWN CLERK

COUNCILMAN LULL offered the following resolution,

which was seconded by COUNCILMAN KENT,

WHEREAS, the Town Board finds it necessary to create the position of Deputy Town Clerk in the Town Clerk's Office.

NOW, THEREFORE BE IT RESOLVED, that the position of Deputy Town Clerk is established; and

BE IT FURTHER, RESOLVED, that the Town Clerk is hereby authorized to appoint a deputy to serve at her pleasure; and

BE IT FURTHER, RESOLVED, that the Town Clerk is directed to forward a certified copy of this resolution to Barbara A. Grattan, Town Clerk and the Accounting Department

**THE VOTE**

Cardinale	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	Kent	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Kwasno	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	Lull	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Villella	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No			

THE RESOLUTION WAS ☒ WAS NOT ☐

THEREUPON DULY DECLARED ADOPTED

4/6/99

Adopted

## TOWN OF RIVERHEAD

Resolution # 338

**REDUCES N.F.B.T. LETTER OF CREDIT OF RIVERHEAD AUTOMOTIVE  
(MICHAEL IRELAND)**COUNCILMAN CARDINALE offered the following resolution, was seconded byCOUNCILMAN KENT :

**WHEREAS**, by memorandum dated February 24, 1999, Sharon E. Klos, Building Permits Coordinator has advised that a temporary Certificate of Occupancy has issued to Michael Ireland in connection with the construction of a new automotive facility located on Main Road, Riverhead, further described as Suffolk County Tax Map #0600-84-5-10 ; and

**WHEREAS**, it is further requested that that North Fork Bank Letter of Credit #3730120635 in the amount of \$25,500.00 be reduced to \$5,500.00, an amount determined to be sufficient to cover the cost of the final placement of asphalt and sod work.

**NOW THEREFORE BE IT RESOLVED**, that the Town Board of the Town of Riverhead be and hereby approves the reduction of the North Fork Bank Letter of Credit from an amount of \$25,500.00 to the amount of Five Thousand Five Hundred and 00/100 (\$5,500.00) Dollars; and be it further

**RESOLVED**, that **upon receipt** of a Letter of Credit in the amount of \$5,500.00, the Town Clerk is hereby directed to release the North Fork Bank Letter of Credit #3730120635 in the amount of \$25,500.00; and be it further

**RESOLVED**, that the Town Clerk be and is hereby authorized to forward a certified copy of this resolution to Michael Ireland, 84 Shade Tree Lane, Riverhead, New York, 11901; the Planning Department; the Building Department and the Town Attorney's Office.

**THE VOTE**

Cardinale	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	Kent	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Kwasna	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	Levi	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Vincent	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No			

THE RESOLUTION WAS NOT ☒ **DECLARED ADOPTED**



## TOWN OF RIVERHEAD

Adopted

Resolution 339AUTHORIZES THE ATTENDANCE OF POLICE DETECTIVESAT A TRAINING COURSEIN NEWBURGH, NEW YORK

**COUNCILMAN KENT** \_\_\_\_\_, offered the following resolution which was seconded  
by **COUNCILMAN KWASNA** \_\_\_\_\_

**WHEREAS**, the Chief of Police had requested authorization from the Riverhead Town Board for the attendance of two Police Detectives at a Seminar on Rape Investigation to be held in Newburgh, New York, May 6<sup>th</sup> and 7<sup>th</sup>, 1999; and

**NOW, THEREFORE, BE IT RESOLVED**, the Town Board hereby authorizes the attendance of two Police Detectives at the aforementioned Seminar, and

**BE IT FURTHER, RESOLVED**, that the Town Board authorizes reimbursement of expenses upon proper submission of receipts; and

**BE IT FURTHER, RESOLVED**, that the Town Clerk be and is hereby directed to forward a copy of this resolution to the Chief of Police and the Office of Accounting.

**THE VOTE**

Cardinale ☒ Yes ☐ No    Kent ☒ Yes ☐ No  
Kwasna ☒ Yes ☐ No    Lull ☒ Yes ☐ No  
Vilella ☒ Yes ☐ No

THE RESOLUTION WAS ☒ WAS NOT ☐

THEREUPON DULY DECLARED ADOPTED

## TOWN OF RIVERHEAD

Resolution 340

Adopted

AUTHORIZES THE ATTENDANCE OF A POLICE DETECTIVEAT A TRAINING COURSEIN NEWBURGH, NEW YORK

COUNCILMAN KWASNA, offered the following resolution which was seconded  
by COUNCILMAN LULL

**WHEREAS**, the Chief of Police had requested authorization from the Riverhead Town Board for the attendance of a Police Detective at a Seminar on Homicide Investigations to be held in Newburgh, New York, June 21<sup>st</sup>, 22<sup>nd</sup>, 23<sup>rd</sup>, 24<sup>th</sup> and 25<sup>th</sup>, 1999; and

**NOW, THEREFORE, BE IT RESOLVED**, the Town Board hereby authorizes the attendance of a Police Detective at the aforementioned Seminar, and

**BE IT FURTHER, RESOLVED**, that the Town Board authorizes reimbursement of expenses upon proper submission of receipts; and

**BE IT FURTHER, RESOLVED**, that the Town Clerk be and is hereby directed to forward a copy of this resolution to the Chief of Police and the Office of Accounting.

**THE VOTE**

Cardinale	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	Kent	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Kwasna	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	Lull	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Villella	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No			

THE RESOLUTION WAS ☒ WAS NOT ☐  
THEREUPON DULY DECLARED ADOPTED

## TOWN OF RIVERHEAD

Resolution 341

Adopted

AUTHORIZES THE ATTENDANCE OF TWO POLICE DETECTIVESAT A TRAINING COURSEIN SOMERVILLE, NEW JERSEY

COUNCILMAN LULL, offered the following resolution which was seconded  
by COUNCILMAN CARDINALE

**WHEREAS**, the Chief of Police had requested authorization from the Riverhead Town Board for the attendance of two Police Detectives at a Seminar on Burglary\* / Robbery Investigations to be held in Somerville, New Jersey, September 13<sup>th</sup>, 14<sup>th</sup>, 15<sup>th</sup>, 16<sup>th</sup>, and 17<sup>th</sup>, 1999; and

**NOW, THEREFORE, BE IT RESOLVED**, the Town Board hereby authorizes the attendance of two Police Detectives at the aforementioned Seminar, and

**BE IT FURTHER, RESOLVED**, that the Town Board authorizes reimbursement of expenses upon proper submission of receipts; and

**BE IT FURTHER, RESOLVED**, that the Town Clerk be and is hereby directed to forward a copy of this resolution to the Chief of Police and the Office of Accounting.

**THE VOTE**

Cardinale	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	Kent	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Kwasna	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	Lull	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Villella	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No			

THE RESOLUTION WAS ☒ WAS NOT ☐

THEREUPON DULY DECLARED ADOPTED

# Adopted

4/06/99

## TOWN OF RIVERHEAD

Resolution # 342

### Ratification of Stipulation of Settlement

#### With Town Employee

COUNCILMAN KENT offered the following resolution,  
which was seconded by COUNCILMAN KWASNA

**WHEREAS**, Muriel Froehlich served a Notice of Claim upon the Town of Riverhead on or about December 18, 1999; and

**WHEREAS**, the Town has investigated the issues raised by and in Notice; and

**WHEREAS**, the parties are desirous of resolving the issues raised by and in the Notice without the additional time, expense and uncertainties of further litigation between them; and

**THEREFORE, BE IT, RESOLVED**, that the Town Board hereby ratifies a Stipulation of Settlement with Muriel Froehlich; and

**BE IT FURTHER, RESOLVED**, that the Town Clerk be and is hereby authorized to forward a copy of this resolution to Muriel Froehlich, and the Office of Accounting.

**THE VOTE**

Cardinale	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	Kent	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Kwasna	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	Levi	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Villella	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No			

THE RESOLUTION WAS ☒ WAS NOT ☐

THEREUPON DULY DECLARED ADOPTED

4/6/1999

Adopted

Town of Riverhead

Resolution # 343

ABOLISHES POSITIONS OF CLERK TYPIST  
IN THE TOWN CLERK'S OFFICE

COUNCILMAN KWASNA offered the following resolution,

which was seconded by COUNCILMAN CARDINALE,

WHEREAS, it is the recommendation of the Town Clerk to abolish the positions of Clerk-Typist in the Town Clerk's Office.

NOW, THEREFORE BE IT RESOLVED, that effective April 17, 1999, the Town Board hereby abolishes the positions of Clerk-Typist in the Town Clerk's Office; and

BE IT FURTHER, RESOLVED, that the Town Clerk is hereby directed to forward a certified copy of this resolution to Barbara A. Grattan, Town Clerk and the Accounting Department

**THE VOTE**

Cardinale	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	Kent	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Kwasna	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	Lull	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Villella	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No			

THE RESOLUTION WAS ☒ WAS NOT ☐

THEREUPON DULY DECLARED ADOPTED

RESOLUTION # 344 ABSTRACT #12-99 MARCH 18, 1999 (TBM 4/6/99)				
COUNCILMAN LULL	offered the following Resolution which was seconded by			
COUNCILMAN CARDINALE				
FUND NAME		CD-3/15/99	CHECKRUN TOTALS	GRAND TOTALS
GENERAL TOWN	001	\$ 3,200,000.00	\$ 135,821.91	\$ 3,335,821.91
PARKING METER	002	\$ 9,500.00	\$ -	\$ 9,500.00
AMBULANCE	003	\$ 14,000.00	\$ -	\$ 14,000.00
POLICE ATHLETIC LEAGUE	004	\$ 7,000.00	\$ -	\$ 7,000.00
TEEN CENTER	005	\$ 9,000.00	\$ 150.00	\$ 9,150.00
RECREATION PROGRAM	006	\$ -	\$ 7,870.00	\$ 7,870.00
SR NUTRITION SITE COUNCIL	007	\$ -	\$ -	\$ -
D.A.R.E. PROGRAM FUND	008	\$ -	\$ -	\$ -
CHILD CARE CENTER BUILDING FUND	009	\$ 6,500.00	\$ -	\$ 6,500.00
YOUTH COURT SCHOLARSHIP FUND	025	\$ 900.00	\$ -	\$ 900.00
SRS DAYCARE BUILDING FUND	027	\$ -	\$ -	\$ -
HIGHWAY	111	\$ 875,000.00	\$ 26,733.98	\$ 901,733.98
WATER	112	\$ 150,000.00	\$ 31,230.62	\$ 181,230.62
REPAIR & MAINTENANCE	113	\$ 150,000.00	\$ -	\$ 150,000.00
SEWER	114	\$ 75,000.00	\$ 15,279.22	\$ 90,279.22
REFUSE & GARBAGE COLLECTION	115	\$ 15,000.00	\$ 1,329.46	\$ 16,329.46
STREET LIGHTING	116	\$ 300,000.00	\$ 1,604.84	\$ 301,604.84
PUBLIC PARKING	117	\$ 10,000.00	\$ 269.64	\$ 10,269.64
BUSINESS IMPROVEMENT DISTRICT	118		\$ -	\$ -
TOR URBAN DEV CORP TRUST ACCT	119	\$ -	\$ -	\$ -
AMBULANCE DISTRICT	120	\$ -	\$ 22.90	\$ 22.90
WORKER'S COMPENSATION FUND	173	\$ 200,000.00	\$ 732.98	\$ -
HOSPITALIZATION SELF INSURANCE	174	\$ -	\$ -	\$ -
RISK RETENTION FUND	175	\$ -	\$ 8,239.65	\$ 8,239.65
UNEMPLOYMENT INSURANCE FUND	176	\$ 2,000.00	\$ -	\$ 2,000.00
MAIN STREET REHAB PROGRAM	177	\$ -	\$ -	\$ -
REVOLVING LOAN PROGRAM	178	\$ -	\$ -	\$ -
RESIDENTIAL REHAB	179	\$ -	\$ -	\$ -
DISCRETIONARY/SMALL CITIES	180	\$ -	\$ -	\$ -
CDBG CONSORTIUM ACCOUNT	181	\$ -	\$ 2,868.79	\$ 2,868.79
URBAN DEVEL CORP WORKING	182	\$ -	\$ -	\$ -
RESTORE	184	\$ -	\$ -	\$ -
PUBLIC PARKING DEBT	381	\$ 20,000.00	\$ -	\$ 20,000.00
SEWER DISTRICT DEBT	382	\$ 35,000.00	\$ -	\$ 35,000.00
WATER DEBT	383	\$ 50,000.00	\$ -	\$ 50,000.00
GENERAL FUND DEBT SERVICE	384	\$ -	\$ -	\$ -
SCAVENGER WASTE DEBT	385	\$ 125,000.00	\$ -	\$ 125,000.00
COMM DEVEL AGENCY CAP PROJECT	405	\$ -	\$ -	\$ -
TOWN HALL CAPITAL PROJECTS	406	\$ -	\$ 117,060.26	\$ 117,060.26
EIGHT HUNDRED SERIES	408	\$ -	\$ -	\$ -
WATER IMPROVEMENT CAP PROJ	409	\$ -	\$ -	\$ -
NUTRITION CAPITAL IMPS	441	\$ -	\$ -	\$ -
CHIPS	451	\$ 400,000.00	\$ -	\$ 400,000.00
YOUTH SERVICES	452	\$ -	\$ 533.39	\$ 533.39
SENIORS HELPING SENIORS	453	\$ -	\$ 36.73	\$ 36.73
EISEP	454	\$ -	\$ 49.08	\$ 49.08
SCAVENGER WASTE CAP PROJ	470	\$ -	\$ -	\$ -
MUNICIPAL FUEL FUND	625	\$ 180,000.00	\$ 4,539.50	\$ 184,539.50
MUNICIPAL GARAGE	626	\$ 50,000.00	\$ 8,846.39	\$ 58,846.39
TRUST & AGENCY	735	\$ -	\$ 127,576.58	\$ 127,576.58
SPECIAL TRUST	736	\$ 350,000.00	\$ -	\$ 350,000.00
CDA-CALVERTON	914	\$ -	\$ 17,886.35	\$ -
COMMUNITY DEVELOPMENT AGENCY	915	\$ -	\$ 216.00	\$ 216.00
JOINT SCAVENGER WASTE	918	\$ -	\$ 12,730.49	\$ 12,730.49
CENTRAL CLEARING ACCOUNT	998	\$ -	\$ -	\$ -
TOTALS		\$ 6,233,900.00	\$ 521,628.76	\$ 6,755,528.76

Adopted

RESOLUTION # 344 ABSTRACT #13-99 MARCH 25, 1999 (TBM 4/6/99)

COUNCILMAN LULL offered the following Resolution which was seconded by  
COUNCILMAN CARDINALE

FUND NAME		CD-NONE	CHECKRUN TOTALS	GRAND TOTALS
GENERAL TOWN	001	\$ -	\$ 628,989.04	\$ 628,989.04
PARKING METER	002	\$ -	\$ -	\$ -
AMBULANCE	003	\$ -	\$ -	\$ -
POLICE ATHLETIC LEAGUE	004	\$ -	\$ -	\$ -
TEEN CENTER	005	\$ -	\$ -	\$ -
RECREATION PROGRAM	006	\$ -	\$ 2,989.81	\$ 2,989.81
SR NUTRITION SITE COUNCIL	007	\$ -	\$ -	\$ -
D.A.R.E. PROGRAM FUND	008	\$ -	\$ 187.11	\$ 187.11
CHILD CARE CENTER BUILDING FUND	009	\$ -	\$ -	\$ -
YOUTH COURT SCHOLARSHIP FUND	025	\$ -	\$ -	\$ -
SRS DAYCARE BUILDING FUND	027	\$ -	\$ 778.53	\$ 778.53
HIGHWAY	111	\$ -	\$ 49,583.93	\$ 49,583.93
WATER	112	\$ -	\$ 25,654.98	\$ 25,654.98
REPAIR & MAINTENANCE	113	\$ -	\$ -	\$ -
SEWER	114	\$ -	\$ 15,071.32	\$ 15,071.32
REFUSE & GARBAGE COLLECTION	115	\$ -	\$ 143,070.35	\$ 143,070.35
STREET LIGHTING	116	\$ -	\$ 7,862.76	\$ 7,862.76
PUBLIC PARKING	117	\$ -	\$ 1,278.65	\$ 1,278.65
BUSINESS IMPROVEMENT DISTRICT	118	\$ -	\$ -	\$ -
TOR URBAN DEV CORP TRUST ACCT	119	\$ -	\$ -	\$ -
AMBULANCE DISTRICT	120	\$ -	\$ 721.65	\$ 721.65
WORKER'S COMPENSATION FUND	173	\$ -	\$ 5,730.96	\$ 5,730.96
HOSPITALIZATION SELF INSURANCE	174	\$ -	\$ -	\$ -
RISK RETENTION FUND	175	\$ -	\$ 30,256.56	\$ 30,256.56
UNEMPLOYMENT INSURANCE FUND	176	\$ -	\$ -	\$ -
MAIN STREET REHAB PROGRAM	177	\$ -	\$ -	\$ -
REVOLVING LOAN PROGRAM	178	\$ -	\$ -	\$ -
RESIDENTIAL REHAB	179	\$ -	\$ -	\$ -
DISCRETIONARY/SMALL CITIES	180	\$ -	\$ -	\$ -
CDBG CONSORTIUM ACCOUNT	181	\$ -	\$ 675.47	\$ 675.47
URBAN DEVEL CORP WORKING	182	\$ -	\$ -	\$ -
RESTORE	184	\$ -	\$ -	\$ -
PUBLIC PARKING DEBT	381	\$ -	\$ -	\$ -
SEWER DISTRICT DEBT	382	\$ -	\$ -	\$ -
WATER DEBT	383	\$ -	\$ -	\$ -
GENERAL FUND DEBT SERVICE	384	\$ -	\$ -	\$ -
SCAVENGER WASTE DEBT	385	\$ -	\$ -	\$ -
COMM DEVEL AGENCY CAP PROJECT	405	\$ -	\$ -	\$ -
TOWN HALL CAPITAL PROJECTS	406	\$ -	\$ 23,462.38	\$ 23,462.38
EIGHT HUNDRED SERIES	408	\$ -	\$ -	\$ -
WATER IMPROVEMENT CAP PROJ	409	\$ -	\$ -	\$ -
NUTRITION CAPITAL IMPS	441	\$ -	\$ -	\$ -
CHIPS	451	\$ -	\$ -	\$ -
YOUTH SERVICES	452	\$ -	\$ 1,649.18	\$ 1,649.18
SENIORS HELPING SENIORS	453	\$ -	\$ 1,650.01	\$ 1,650.01
EISEP	454	\$ -	\$ 973.61	\$ 973.61
SCAVENGER WASTE CAP PROJ	470	\$ -	\$ -	\$ -
MUNICIPAL FUEL FUND	625	\$ -	\$ -	\$ -
MUNICIPAL GARAGE	626	\$ -	\$ 10,309.46	\$ 10,309.46
TRUST & AGENCY	735	\$ -	\$ 782,758.93	\$ 782,758.93
SPECIAL TRUST	736	\$ -	\$ -	\$ -
CDA-CALVERTON	914	\$ -	\$ 16,210.14	\$ 16,210.14
COMMUNITY DEVELOPMENT AGENCY	915	\$ -	\$ -	\$ -
JOINT SCAVENGER WASTE	918	\$ -	\$ 10,291.72	\$ 10,291.72
CENTRAL CLEARING ACCOUNT	999	\$ -	\$ -	\$ -
TOTALS		\$ -	\$ 1,760,156.55	\$ 1,760,156.55

## THE VOTE

Cardinale ☒ Yes ☐ No Kent ☒ Yes ☐ No  
 Kwasna ☒ Yes ☐ No Lull ☒ Yes ☐ No  
 Vilella ☒ Yes ☐ No

THE RESOLUTION WAS ☒ WAS NOT ☐

THE RESOLUTION WAS DULY DECLARED ADOPTED

Adopted

RESOLUTION # <u>344</u> ABSTRACT #14-99 MARCH 31, 1999 (TBM 4/6/99)				
<b>COUNCILMAN LULL</b> offered the following Resolution which was seconded by				
<b>COUNCILMAN CARDINALE</b>				
FUND NAME		CD-3/31/99	CHECKRUN TOTALS	GRAND TOTALS
GENERAL TOWN	001	\$ 4,000,000.00	\$ 59,353.27	\$ 4,059,353.27
PARKING METER	002	\$ -	\$ -	\$ -
AMBULANCE	003	\$ 13,000.00	\$ -	\$ 13,000.00
POLICE ATHLETIC LEAGUE	004	\$ 1,500.00	\$ 750.00	\$ 2,250.00
TEEN CENTER	005	\$ 4,000.00	\$ 75.00	\$ 4,075.00
RECREATION PROGRAM	006	\$ 45,000.00	\$ 1,065.00	\$ 46,065.00
SR NUTRITION SITE COUNCIL	007	\$ 450.00	\$ -	\$ 450.00
D.A.R.E. PROGRAM FUND	008	\$ 200.00	\$ -	\$ 200.00
CHILD CARE CENTER BUILDING FUND	009	\$ 25,000.00	\$ 174.67	\$ 25,174.67
YOUTH COURT SCHOLARSHIP FUND	025	\$ -	\$ -	\$ -
SRS DAYCARE BUILDING FUND	027	\$ -	\$ -	\$ -
HIGHWAY	111	\$ 590,000.00	\$ 53,033.14	\$ 643,033.14
WATER	112	\$ 1,850,000.00	\$ 10,815.28	\$ 1,860,815.28
REPAIR & MAINTENANCE	113	\$ 415,000.00	\$ -	\$ 415,000.00
SEWER	114	\$ 1,200,000.00	\$ 4,900.39	\$ 1,204,900.39
REFUSE & GARBAGE COLLECTION	115	\$ 300,000.00	\$ 300.64	\$ 300,300.64
STREET LIGHTING	116	\$ 30,000.00	\$ 364.30	\$ 30,364.30
PUBLIC PARKING	117	\$ 120,000.00	\$ 955.10	\$ 120,955.10
BUSINESS IMPROVEMENT DISTRICT	118	\$ 85,000.00	\$ 1,542.71	\$ 86,542.71
TOR URBAN DEV CORP TRUST ACCT	119	\$ -	\$ -	\$ -
AMBULANCE DISTRICT	120	\$ -	\$ 2,247.79	\$ 2,247.79
WORKER'S COMPENSATION FUND	173	\$ 350,000.00	\$ 87,120.00	\$ 437,120.00
HOSPITALIZATION SELF INSURANCE	174	\$ -	\$ -	\$ -
RISK RETENTION FUND	175	\$ 200,000.00	\$ 3,109.25	\$ 203,109.25
UNEMPLOYMENT INSURANCE FUND	176	\$ 2,200.00	\$ -	\$ 2,200.00
MAIN STREET REHAB PROGRAM	177	\$ -	\$ -	\$ -
REVOLVING LOAN PROGRAM	178	\$ -	\$ -	\$ -
RESIDENTIAL REHAB	179	\$ -	\$ -	\$ -
DISCRETIONARY/SMALL CITIES	180	\$ -	\$ -	\$ -
CDBG CONSORTIUM ACCOUNT	181	\$ -	\$ 45,154.25	\$ 45,154.25
URBAN DEVEL CORP WORKING	182	\$ -	\$ -	\$ -
RESTORE	184	\$ -	\$ -	\$ -
PUBLIC PARKING DEBT	381	\$ 10,000.00	\$ -	\$ 10,000.00
SEWER DISTRICT DEBT	382	\$ 50,000.00	\$ -	\$ 50,000.00
WATER DEBT	383	\$ 75,000.00	\$ -	\$ 75,000.00
GENERAL FUND DEBT SERVICE	384	\$ 40,000.00	\$ -	\$ 40,000.00
SCAVENGER WASTE DEBT	385	\$ 200,000.00	\$ -	\$ 200,000.00
COMM DEVEL AGENCY CAP PROJECT	405	\$ -	\$ -	\$ -
TOWN HALL CAPITAL PROJECTS	406	\$ -	\$ 52,219.55	\$ 52,219.55
EIGHT HUNDRED SERIES	408	\$ -	\$ -	\$ -
WATER IMPROVEMENT CAP PROJ	409	\$ -	\$ -	\$ -
NUTRITION CAPITAL IMPS	441	\$ -	\$ -	\$ -
CHIPS	451	\$ 200,000.00	\$ -	\$ 200,000.00
YOUTH SERVICES	452	\$ -	\$ 71.91	\$ 71.91
SENIORS HELPING SENIORS	453	\$ -	\$ -	\$ -
EISEP	454	\$ -	\$ -	\$ -
SCAVENGER WASTE CAP PROJ	470	\$ -	\$ -	\$ -
MUNICIPAL FUEL FUND	625	\$ 150,000.00	\$ 2,706.00	\$ 152,706.00
MUNICIPAL GARAGE	626	\$ 8,000.00	\$ 2,349.19	\$ 10,349.19
TRUST & AGENCY	735	\$ -	\$ 44,393.95	\$ 44,393.95
SPECIAL TRUST	736	\$ 50,000.00	\$ -	\$ 50,000.00
CDA-CALVERTON	914	\$ 700,000.00	\$ 23,329.76	\$ 723,329.76
COMMUNITY DEVELOPMENT AGENCY	915	\$ -	\$ -	\$ -
JOINT SCAVENGER WASTE	918	\$ -	\$ 1,264.39	\$ 1,264.39
CENTRAL CLEARING ACCOUNT	999	\$ -	\$ -	\$ -
TOTALS		\$ 10,714,350.00	\$ 397,295.54	\$ 11,111,645.54



## TOWN OF RIVERHEAD

Adopted

Resolution # 345**APPOINTS PART TIME ADMINISTRATIVE AIDE  
FOR THE YOUTH COURT PROGRAM**

COUNCILMAN KENT offered the following  
resolution, which was seconded by COUNCILMAN CARDINALE

**WHEREAS**, the position of Part Time Administrative Aide exists in the Youth Court Program, and

**WHEREAS**, the position has been posted and applications were received;  
and

**WHEREAS**, it is the recommendation of the Department Head for the Police Department that we hire Cheryl Hardy to fill this position.

**NOW, THEREFORE, BE IT RESOLVED**, that effective immediately the Town Board hereby appoints Cheryl Hardy to the position of Part Time Administrative Aide at an hourly rate of \$10.9073.

**BE IT FURTHER, RESOLVED**, that the Town Clerk be and is hereby authorized to forward a copy of this resolution to Cheryl Hardy, the Police Department and the Office of Accounting.

**THE VOTE**

Cardinale	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	Kent	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Kwasna	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	Lull	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Vice	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No			

THE RESOLUTION WAS NOT  
THEREUPON DECLARED ADOPTED